



INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

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To the Members of the Board of Trustees
and Ms. Barbara Higgins, Managing Director
Capital City Charter School
270 Loudon Road
Concord, NH 03301

We have performed the procedures enumerated below, which were agreed to by Capital City Charter School (CCCS) (the specified party), pertaining to the analysis of Federal expenditure reimbursements requested under the Expanding Opportunity Through Quality Charter Schools Program (CSP) grant (CFDA No. 84.282) of CCCS for the period February 22, 2018 through July 31, 2019. CCCS's management is responsible for the analysis of Federal expenditure reimbursements. The sufficiency of these procedures is solely the responsibility of CCCS. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

CCCS was unable to provide a list of transactions supporting the reimbursement requests made under the CSP grant. As part of our procedures we reviewed data and reporting from the new QuickBooks file and had difficulty identifying which transactions CCCS was classifying as grant expenditures CSP grant expenditures. § 200.303(a) Internal controls, states that as a recipient of a Federal award CCCS is required to establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. CCCS did not establish effective internal controls over the CSP grant and did not maintain an accurate, contemporaneous accounting of financial activity during the grant period.

CCCS's reimbursement requests did not correlate to actual obligations incurred or activity recorded in the general ledger. As a result, we had to modify our procedures and review disbursement activity from bank records. In connection with the application of the agreed-upon procedures, matters came to our attention regarding the propriety of certain transactions. We identified numerous instances where the activity recorded in QuickBooks did not match the bank record. We identified extensive cash withdrawals made via debit card, undocumented cash teller withdrawals, and transfers to non-CCCS Bank of America (BoFA) account(s). We also identified numerous debit card transactions that were not supported beyond the charge on the bank statement.

Based on the background, detailed comments, and findings related to these agreed-upon procedures will be provided in addition to our summary findings below.

SUMMARY FINDINGS

Reconciliation of Grant Reimbursements to Allowable Costs

Procedures

We reconciled reimbursement requests made by CCCS under the CSP grant to supporting documentation for the underlying transactions related to those requests. We reviewed underlying transactions to ensure that they adhere to federal compliance criteria for activities allowed or unallowed, allowable costs/cost principles, and period of performance. We did not evaluate CCCS's compliance with other compliance requirements not listed above.

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

Findings

CCCS requested and received \$223,000.00 in reimbursements under their CSP grant, representing the total amount budgeted and approved in their CSP grant application. Our procedures identified \$69,162.02 in actual obligations/expenditures complying with CSP grant allowable activity, allowable cost, and period of performance criteria, resulting in an estimated \$153,837.98 in excess/unsupported reimbursements, see summary below.

CAPITAL CITY CHARTER SCHOOL EXCESS CSP GRANT REIMBURSEMENTS BY ACTIVITY			
<i>Grant Activity</i>	<i>Amount Reimbursed</i>	<i>Actual Obligations</i>	<i>Excess Reimbursement</i>
67663	\$ 10,000.00	\$ 1,230.64	\$ 8,769.36
67662	\$ 10,500.00	\$ -	\$ 10,500.00
67661	\$ 1,150.01	\$ 256.83	\$ 893.18
67660	\$ 63.00	\$ 12.37	\$ 50.63
67659	\$ 2,146.00	\$ 473.02	\$ 1,672.98
67658	\$ 382.67	\$ 185.50	\$ 197.17
67657	\$ 3,217.00	\$ -	\$ 3,217.00
67656	\$ 27,068.99	\$ 9,183.33	\$ 17,885.66
67655	\$ 13,550.00	\$ 1,501.05	\$ 12,048.95
67654	\$ 11,782.30	\$ 139.57	\$ 11,642.73
67653	\$ 14,984.00	\$ 3,626.07	\$ 11,357.93
67641	\$ 5,000.00	\$ -	\$ 5,000.00
67632	\$ 10,000.00	\$ 1,989.12	\$ 8,010.88
67631	\$ 13,384.03	\$ 11,596.99	\$ 1,787.04
67630	\$ 15,000.00	\$ 10,379.95	\$ 4,620.05
67460	\$ 12,455.00	\$ 7,608.20	\$ 4,846.80
67459	\$ 67,317.00	\$ 20,685.38	\$ 46,631.62
67458	\$ 5,000.00	\$ 294.00	\$ 4,706.00
Total	\$ 223,000.00	\$ 69,162.02	\$ 153,837.98

Reconciliation of Head of School Approved Compensation per Contract to Compensation Paid**Procedures**

In connection with the agreed-upon procedures noted above, we identified compensation paid to CCCS Head of School Stephanie Alicea in excess of her contracted amount approved by the CCCS Board of Trustees. We obtained a copy of Stephanie Alicea's employment agreement titled "*Start-Up Director and Head of School Agreement*", which was approved by the Chair of the CCCS Board of Trustees and accepted by Stephanie Alicea on February 8, 2018. Section 3 of this agreement states compensation for the combined Start-Up Director and Head of School contract to be \$30,000 per year for the period January 1, 2018 through August 30, 2019 (contract year 1). Payments from January 2018 through June 2018 would be considered payments for services as the Start-Up Director as an independent contractor, and payments from July 2018 to August 2019 would be considered payments of wages as the Head of School (see comments 2018-02.01 and 2018-02.02 for additional discussion).

Based on the contracted rate, compensation regardless of the position classification is \$2,500.00 per month). We compared the contracted rate to payments identified through the inspection of ADP payroll records and bank records for the period of January 1, 2018 through July 31, 2019. Identified compensation only includes amounts reported to ADP as compensation or otherwise identified as compensation by Stephanie Alicea. Compensation identified in the schedule below excludes amounts admitted as personal expenditures, unsupported/insufficiently documented cash withdrawals, and other disbursements noted in the following pages.

Findings

Our procedures identified \$89,297.97 in compensation paid to Head of School Stephanie Alicea for the period January 1, 2018 through July 31, 2019. This represents excess compensation in the amount of \$41,797.97 above the approved compensation of \$47,500.00 for the same period.

RECONCILIATION OF COMPENSATION EARNED PER CONTRACT TO COMPENSATION PAID TO CCCS HEAD OF SCHOOL STEPHANIE ALICEA FOR THE PERIOD JANUARY 1, 2018 THROUGH JULY 31, 2019					
Earned per Contract		Paid per ADP and Bank Records			
Month	Amount	Date	Check	Amount	Comment
		5/15/2018	1002	\$ 6,680.00	ADP - Reported as 1099 income
		5/25/2018	Direct Deposit	\$ 7,000.00	Reported as 1099 income
January 2018	\$ 2,500.00	6/19/2018	1009	\$ 4,500.00	*Not Reported to ADP
February 2018	\$ 2,500.00	7/25/2018	1012	\$ 5,500.00	ADP - Reported as wage
March 2018	\$ 2,500.00	8/3/2018	Direct Deposit	\$ 3,900.00	ADP - Reported as wage
April 2018	\$ 2,500.00	8/17/2018	Direct Deposit	\$ 4,680.00	ADP - Reported as wage
May 2018	\$ 2,500.00	9/28/2018	1042	\$ 4,686.00	*Not Reported to ADP
June 2018	\$ 2,500.00	10/26/2018	Direct Deposit	\$ 3,200.00	ADP - Reported as wage
July 2018	\$ 2,500.00	11/8/2018	Direct Deposit	\$ 4,550.00	ADP - Reported as wage
August 2018	\$ 2,500.00	11/21/2018	Direct Deposit	\$ 4,300.00	ADP - Reported as wage
September 2018	\$ 2,500.00	12/6/2018	Direct Deposit	\$ 6,686.00	ADP - Reported as wage
October 2018	\$ 2,500.00	12/20/2018	Direct Deposit	\$ 3,088.22	ADP - Reported as wage
November 2018	\$ 2,500.00	1/3/2019	Direct Deposit	\$ 4,000.00	ADP - Reported as wage
December 2018	\$ 2,500.00	1/17/2019	Direct Deposit	\$ 4,000.00	ADP - Reported as wage
January 2019	\$ 2,500.00	1/31/2019	Direct Deposit	\$ 4,000.00	ADP - Reported as wage
February 2019	\$ 2,500.00	2/15/2019	Direct Deposit	\$ 5,000.00	ADP - Reported as wage
March 2019	\$ 2,500.00	2/28/2019	Direct Deposit	\$ 4,700.00	ADP - Reported as wage
April 2019	\$ 2,500.00	3/14/2019	Direct Deposit	\$ 4,000.00	ADP - Reported as wage
May 2019	\$ 2,500.00	3/14/2019	Direct Deposit	\$ 1,300.00	Reported as 1099 income
June 2019	\$ 2,500.00	3/28/2019	Direct Deposit	\$ 1,450.00	ADP - Reported as 1099 income
July 2019	\$ 2,500.00	5/24/2019	Cashiers Check	\$ 2,077.75	*Net deposit not gross wage
	\$ 47,500.00			\$ 89,297.97	
Excess Compensation				\$ 41,797.97	

After reporting these findings to management we were provided with a communication sent to the Department of Education by CCCS dated November 27, 2019. This communication proposes a correction to be made to the contract provided which was used for the analysis above. This document retroactively approves an increase in salary from the \$30,000.00 per year stated in the contract to \$30,000.00 for the period February 1, 2018 through July 1, 2018, after which time the salary will increase to \$50,000.00. Additional procedures and analysis are required to determine the treatment of this retroactive approval, which is beyond the scope of this engagement. Based on the CCCS budget and grant requests, a change to the approved salary amounts will not affect the grant analysis.

We did not obtain detailed payroll records for the months of April 2019 through July 2019, additional compensation may have been paid to the Head of School during that time.

Reconciliation of Related Party Loan Activity to Supporting Documentation

Procedures

CCCS maintained a "Loans from Officers" account in QuickBooks which was used to record activity that was reported as loaned to and repaid by CCCS to related parties including the Vice Chair of the CCCS Board of Trustees. Our procedures identified several disbursements that indicated funds were disbursed in repayment of amounts loaned to CCCS by related parties. Head of School Stephanie Alicea indicated that funds were loaned to CCCS through cash deposits made in CCCS bank accounts and through on-behalf purchases made by related parties for general school and start-up grant expenditures. There were no formal loan agreements for these loans and activities. In order to make a determination regarding the allowability of potential grant expenditures we obtained a detail of this account activity in QuickBooks.

Findings

We attempted to vouch activity recorded in the in QuickBooks which accounted for transactions made between related parties, and other related parties to supporting documentation. We did not obtain adequate supporting documentation to verify all activity in this account. We requested copies of supporting documents for all BofA account checks, external bank transfers and deposits. We obtained copies of check images from CCCS but only limited information was provided and/or available for bank transfers and deposits.

We were unable to verify the source of funds for most of the non-state deposits in the CCCS accounts, as a result we cannot determine the amount of cash loaned to CCCS by related parties. Many transactions were only supported by adjusting journal entries in QuickBooks that indicated that funds were being disbursed in repayment of on-behalf purchases. We did identify some activity that had documented support for the on-behalf purchases, but many transactions were not supported, or the underlying documents provided did not correspond to the recorded activity. We were able to verify that amounts noted in this report indicated as repayments of a loan to Caroletta Alicea, represented a return of funds loaned by Caroletta Alicea to CCCS. Repayments made to Caroletta Alicea did not exceed amounts loaned. Our procedures are incomplete related to this matter due to the difficulties noted above.

BACKGROUND

CCCS requested and received reimbursement for the following expenditures under the CSP grant:

CAPITAL CITY CHARTER SCHOOL CSP GRANT REIMBURSEMENTS			
<i>Grant Period</i>	<i>Reimbursement Date</i>	<i>Reimbursement Amount</i>	<i>Cumulative Reimbursements</i>
February 2018	5/7/2018	\$ 12,555.00	\$ 12,555.00
March 2018	5/21/2018	\$ 29,450.00	\$ 42,005.00
April 2018	5/21/2018	\$ 8,600.00	\$ 50,605.00
May 2018	6/11/2018	\$ 38,436.00	\$ 89,041.00
June 2018	7/9/2018	\$ 34,549.34	\$ 123,590.34
July 2018	8/13/2018	\$ 33,060.33	\$ 156,650.67
August 2018	10/30/2018	\$ 25,468.99	\$ 182,119.66
September 2018	1/14/2019	\$ 14,211.01	\$ 196,330.67
October 2018	3/4/2019	\$ 13,055.00	\$ 209,385.67
November 2018	3/25/2019	\$ 9,464.00	\$ 218,849.67
December 2018	No Request	\$ -	\$ 218,849.67
January 2019	4/29/2019	\$ 3,895.30	\$ 222,744.97
February 2019	No Request	\$ -	\$ 222,744.97
March 2019	No Request	\$ -	\$ 222,744.97
April 2019	7/8/2019	\$ 255.03	\$ 223,000.00
May 2019	No Request	\$ -	\$ 223,000.00
June 2019	No Request	\$ -	\$ 223,000.00
July 2019	No Request	\$ -	\$ 223,000.00

CCCS initially utilized QuickBooks Online as their general ledger accounting software. At the beginning of our engagement we were informed by the Head of School, Stephanie Alicea, that CCCS was in the process of transferring data from QuickBooks Online to a desktop version of QuickBooks. We were not provided with access to QuickBooks Online and experienced a significant delay in receiving the converted QuickBooks file, which impacted the timing of our procedures.

Reimbursement requests were generally based on budgeted amounts or in anticipation of a future obligation or expenditure, which may or may not have subsequently occurred. We identified reimbursement requests where no underlying expenditures were made related to the grant activity, and transactions related to potentially allowable activity under the CSP grant that were not budgeted and included in CCCS's CSP grant application.

The supporting documentation included, but was not limited to the following: general ledger records, invoices, receipts, contracts, emails, and bank records. CCCS established the following bank accounts at Bank of America (BoFA) on March 21, 2018:

<i>BoFA Account Number</i>	<i>Description</i>
X0593	Operating
X0603	Savings
X0616	Holding/Savings

We obtained bank statements for the accounts above for the period March 2018 through July 2019 with the exception of the following bank statements which were not provided: Acct X0603 – May 2019, Acct X0616 – June 2018, July 2018, January 2019, February 2019, March 2019, June 2019, July 2019.

All disbursements for BoFA operating account ending X0593 were scheduled and summarized on a monthly basis to provide a comparison to the monthly reimbursement requests. Disbursements from BoFA payroll account ending X0603 are summarized for the entire period, with the exceptions noted above. Payroll disbursements related to wages, taxes, and fees paid via ADP payroll services are not included in the schedule, separate procedures are performed related to payroll. We obtained limited statements for BoFA holding/savings account X0616, disbursements were summarized for the entire period, with the exceptions noted above. Intrabank transfers between the three BoFA accounts were excluded from each schedule.

The subsequent findings of this agreed-upon procedures engagement include numerous instances where CCCS did not provide sufficient documentation to support that transactions relate to allowable CSP grant activity or legitimate business transactions of CCCS. We compiled monthly listings of disbursements and have indicated amounts identified as allowable CSP grant activity/costs by noting the grant activity code in the allowable cost column. These allowable costs were compared to the monthly requests to determine the amount of excess reimbursements claimed by CCCS. The following other exceptions requiring definition are:

ID -Insufficient documentation to determine allowability of activity/cost. Activity/cost may relate to allowable grant activity based on vendor/description but there is incomplete documentation.

AA* - Allowable activity for CSP grant but activity was not included in approved CCCS grant application.

NG – Non-grant expenditure with documentation supporting cost as general CCCS expenditure.

UP – Unallowable payroll related cost. CCCS did not maintain accurate time and effort records, as a result we are unable to determine what if any payroll costs relate to eligible implementation activities.

Some disbursements may represent additional allowable costs that were not included in the actual activity totals of this report because CCCS did not maintain sufficient documentation to make such a determination possible. The unsupported transactions noted in the findings warrant further examination beyond the scope of this agreed-upon procedures engagement. The subsequent comments relate directly to our review of disbursements in connection with reconciling reimbursement requests to allowable activities and costs. Additional transactions may exist that we have not assessed based on the information provided to us.

ASSESSMENT CRITERIA

Below are the criteria from the Uniform Guidance that the reviewed Federal expenditures were compared against in determining compliance with the noted requirements.

Activities Allowed or Unallowed

Criteria for determining the activities allowed under the CSP grant are outlined in 2 CFR Part 200, Part 4 - Section 84.282 III(2)(a)/(b) :

2. Use of Funds by Eligible Applicants

a. ESEA, as amended by NCLB

- i. Each eligible applicant may use these funds in accordance with its approved application to plan and implement a charter school, or to disseminate information about the charter school and successful practices in charter schools (20 USC 7221c(f)(2)).

- ii. An eligible applicant receiving a CSP grant or subgrant may use funds for:

- I. post-award planning and design of the educational program, which may include:

- (a) refinement of the desired educational results and of the methods for measuring progress toward achieving those results; and
 - (b) professional development of teachers and other staff who will work in the charter school; and
 - 2. initial implementation of the charter school, which may include:
 - a. informing the community about the school;
 - b. acquiring necessary equipment and educational materials and supplies;
 - c. acquiring or developing curriculum materials; and
 - d. other initial operational costs that cannot be met from State or local sources (20 USC 7221c(f)(3))
- b. ESEA, as amended by the ESSA
- i. Each eligible applicant may use the funds in accordance with its approved application to open and prepare for the operation of a new charter school, open and prepare for the operation of a replicated high-quality charter school, or expand a high-quality charter school.
 - ii. In addition, an eligible applicant receiving a CSP grant or subgrant must use the funds for one or more of the following activities:
 - 1. Preparing teachers, school leaders, and specialized instructional support personnel, including through paying the costs associated with:
 - a. providing professional development; and
 - b. hiring and compensating, during the eligible applicant's planning period specified in the application for subgrant funds that is required under this section, one or more of the following:
 - i. Teachers.
 - ii. School leaders.
 - iii. Specialized instructional support personnel.
 - 2. Acquiring supplies, training, equipment (including technology), and educational materials (including developing and acquiring instructional materials).
 - 3. Carrying out necessary renovations to ensure that a new school building complies with applicable statutes and regulations, and minor facilities repairs (excluding construction).
 - 4. Providing one-time, startup costs associated with providing transportation to students to and from the charter school.
 - 5. Carrying out community engagement activities, which may include paying the cost of student and staff recruitment.
 - 6. Providing for other appropriate, non-sustained costs related to the activities described in subsection (b)(1) when such costs cannot be met from other sources.

Allowable Costs/Cost Principles

Allowable costs/costs principles are explained in the following:

§200.403 Factors affecting allowability of costs.

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
- (d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- (e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
- (f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also §200.306 Cost sharing or matching paragraph (b).
- (g) Be adequately documented. See also §§200.300 Statutory and national policy requirements through 200.309 Period of performance of this part.

§200.404 Reasonable costs.

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally-funded. In determining reasonableness of a given cost, consideration must be given to:

- (a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.
- (b) The restraints or requirements imposed by such factors as: sound business practices; arm's length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.
- (c) Market prices for comparable goods or services for the geographic area.
- (d) Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable its students or membership, the public at large, and the Federal Government.
- (e) Whether the non-Federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award's cost.

§200.445 Goods or services for personal use.

- (a) Costs of goods or services for personal use of the non-Federal entity's employees are unallowable regardless of whether the cost is reported as taxable income to the employees.
- (b) Costs of housing (e.g., depreciation, maintenance, utilities, furnishings, rent), housing allowances and personal living expenses are only allowable as direct costs regardless of whether reported as taxable income to the employees. In addition, to be allowable direct costs must be approved in advance by a Federal awarding agency.

Period of Performance

The grant period for the CCCS CSP grant was February 22, 2020 through July 31, 2020. CSP grant recipients must obligate funds from a grant during the period for which the funds are available for obligation as set forth in the grant award document. Recipients must maintain documentation to demonstrate that the obligation occurred during the period of availability and was charged to an appropriate year's grant funds. If obligations occur outside of the period of availability, the funds are not timely obligated and must be returned.

An obligation is not necessarily a liability in accordance with generally accepted accounting principles. When an obligation occurs (is made) depends on the type of property or services that the obligation is for (34 CFR section 76.707):

IF AN OBLIGATION IS FOR	THE OBLIGATION IS MADE
(a) Acquisition of real or personal property.	On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
(b) Personal services by an employee of the State or subgrantee.	When the services are performed.
(c) Personal services by a contractor who is not an employee of the State or subgrantee.	On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
(d) Performance of work other than personal services.	On the date on which the State or subgrantee makes a binding written commitment to obtain the work.

(e) Public utility services.	When the State or subgrantee receives the services.
(f) Travel.	When the travel is taken.
(g) Rental of real or personal property.	When the State or subgrantee uses the property.
(h) A pre-award cost that was properly approved by the State under the cost principles.	On the first day of the subgrant period.

ADDITIONAL FINDINGS AND COMMENTS**FEBRUARY 2018*****Reimbursement***

Reported			Actual		Description
Activity ID	Function-Object Code	Expenditures	Obligated	Excess Reimbursement	
67632	2223-730	\$ 5,000.00	\$ -	\$ 5,000.00	Audiovisual Services Equipment
67459	2400-320	6,880.00	5,000.00	1,880.00	Start Up Consultant
67459	2400-550	250.00	-	250.00	Printing and Binding
67458	2400-810	425.00	-	425.00	Membership Fee
		<u>\$ 12,555.00</u>	<u>\$ 5,000.00</u>	<u>\$ 7,555.00</u>	

Comments**2018-02.01**

We obtained support for \$5,000.00 of funds that were obligated in February 2018, which relates to amounts budgeted under Activity #67632. This is supported by a signed work agreement for Stephanie Alicea Start-Up Director and Head of School dated February 8, 2018, outlining her employment as the Start-Up Director from January 2018 through June 2018 and as the Head of School beginning in July 2018. Year 1 of the contract covers January 1, 2018 through August 30, 2019, with compensation at the rate of \$30,000.00 per year (\$2,500.00 monthly). The \$5,000.00 obligated represents pre-award and post-award costs for Start-Up Consultant services during January 2018 and February 2018. This obligation was not paid until 5/15/2018.

2018-02.02

The start-up consultant payments were classified as payments to an independent contractor, and not as wages to an employee although the underlying job duties do not support an independent contractor classification.

2018-02.03

We were not provided with any documentation from CCCS supporting the obligation or expenditure of any other funds for this period resulting in \$7,555.00 of excess/advanced reimbursement.

MARCH 2018**Reimbursement**

Reported			Actual		Description
Activity ID	Function-Object Code	Expenditures	Obligated	Excess Reimbursement	
67663	1100-640	\$ -	\$ 7.95	\$ (7.95)	Core Program Material
67662	1100-322	3,250.00	-	3,250.00	Curriculum Development
67655	2620-530	4,000.00	-	4,000.00	Communications
67655	2620-532	2,000.00	-	2,000.00	Data Communications
67631	1100-734	2,500.00	-	2,500.00	Computer Equipment - iPads
67460	2590-330	6,500.00	-	6,500.00	Website Development and Advertising
67459	2400-320	11,200.00	2,500.00	8,700.00	Start Up Consultant
		<u>\$ 29,450.00</u>	<u>\$ 2,507.95</u>	<u>\$ 26,942.05</u>	

Disbursements

March 2018 - BofA Acct # X0593 - Operating							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
3/26/2018	Debit - 1596	ATM - Bank of America	\$ 40.00	S. ALICEA - PERSONAL CHARGE - RETURN OF INTIAL DEPOSIT			2018-3.01
3/26/2018	Debit - 1596	Mr. G's Liquidation	\$ 7.49	S. ALICEA - PERSONAL CHARGE - RETURN OF INTIAL DEPOSIT			2018-3.01
3/28/2018	Debit - 1596	Szschuan Garden	\$ 23.80	S. ALICEA - PERSONAL CHARGE - RETURN OF INTIAL DEPOSIT			2018-3.01
3/29/2018	Debit - 1596	Thirty Pines Car Wash	\$ 2.00	S. ALICEA - PERSONAL CHARGE - RETURN OF INTIAL DEPOSIT			2018-3.01

Comments**2018-03.01**

Noted four disbursements in March 2018 bank statements which were not accurately recorded in the CCCS general ledger. All transactions recorded as a single transaction in the general ledger dated 4/27/2018 for \$73.29 which was expensed to the bank fees account. Transactions included a \$40.00 ATM cash withdrawal. No supporting documentation was provided for these disbursements. Per Stephanie Alicea transaction is considered a return of the opening balance deposits of \$100.00 made on 3/21/2018 to BofA account X0616 and \$275.00 made on 5/1/2018 to BofA account X0593.

April 2018**Reimbursement**

Reported			Actual		Description
Activity ID	Function-Object Code	Expenditures	Obligated	Excess Reimbursement	
67632	2223-730	\$ 3,500.00	\$ -	\$ 3,500.00	Audiovisual Services Equipment
67653	2229-340	-	0.99	(0.99)	Software
67459	2400-320	5,000.00	2,500.00	2,500.00	Start Up Consultant
67459	2400-550	100.00	49.95	50.05	Printing and Binding
		<u>\$ 8,600.00</u>	<u>\$ 2,550.94</u>	<u>\$ 6,049.06</u>	

Disbursements

April 2018 - BofA Acct # X0593 - Operating							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
4/2/2018	Withdrawal/ other debits	BOFA Merch Services	\$ 49.95	67459	Yes	Yes	
4/2/2018	Debit - 1596	All Out Fitness - Concord	\$ 15.00	S. ALICEA - PERSONAL CHARGE - RETURN OF INTIAL DEPOSIT			2018-04.01

Comments**2018-04.01**

Personal charge made by Stephanie Alicea for monthly fitness membership. Per discussion with Ms. Alicea transaction is considered a return of the opening balance deposits of \$100.00 made on 3/21/2018 to BofA account X0616 and \$275.00 made on 5/1/2018 to BofA account X0593.

May 2018**Reimbursement**

Reported			Actual		Description
Activity ID	Function-Object Code	Expenditures	Obligated	Excess Reimbursement	
67663	1100-640	\$ 8,500.00	\$ -	\$ 8,500.00	Books and Information Resources
67662	1100-322	1,750.00	-	1,750.00	Professional Services - Instructional Program Improvement
67654	2222-641	8,500.00	-	8,500.00	Books and Other Printed Media
67460	2590-330	-	5,418.20	(5,418.20)	Website Development/Advertising
67459	2400-320	7,886.00	2,500.00	5,386.00	Start Up Consultant
67459	2400-319	5,000.00	287.95	4,712.05	Other/Official Administrative Services
67459	2400-550	3,500.00	-	3,500.00	Printing and Binding
67458	2400-810	3,300.00	216.00	3,084.00	Dues and Fees
		\$ 38,436.00	\$ 8,422.15	\$ 30,013.85	

Disbursements

May 2018 - BofA Acct# X0593 - Operating							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
5/2/2018	Withdrawal/ other debits	BOFA Merch Services	\$ 287.95	67459	Yes	Yes	
5/2/2018	Service Fee	Overdraft Fee	\$ 35.00	No	N/A	N/A	
5/9/2018	Debit - 1596	All Out Fitness - Concord	\$ 29.00	S. ALICEA - PERSONAL CHARGE - RETURN OF INTIAL DEPOSIT			2018-05.01
5/9/2018	Service Fee	Overdraft Fee	\$ 35.00	No	N/A	N/A	
5/15/2018	1001	Caroletta Alicea	\$ 2,185.00	ID	ID	Yes	2018-05.02
5/15/2018	1002	Stephanie Alcica	\$ 6,680.00	67459	Yes	Yes	2018-02.01
5/17/2018	Debit - 1596	Thirty Pines Self Storage	\$ 179.80	AA*	AA*	Yes	2018-05.03
5/21/2018	Debit - 1596	Facebook	\$ 22.44	67460	Yes	Yes	
5/21/2018	Debit - 1596	Facebook	\$ 2.56	67460	ID	Yes	
5/21/2018	Debit - 1596	James St. Jean Auctionner	\$ 344.84	ID	ID	Yes	2018-05.04
5/22/2018	Debit - 1596	GoDaddy.com	\$ 91.98	67460	Yes	Yes	
5/23/2018	Debit - 1596	Citgo - Penacook	\$ 58.00	S. ALICEA - PERSONAL CHARGE - RETURN OF INTIAL DEPOSIT			2018-05.01
5/24/2018	Debit - 1596	Thirty Pines Self Storage	\$ 150.00	AA*	AA*	Yes	2018-05.03
5/25/2018	Debit - 1596	Venmo (Neil Snow)	\$ 2,625.00	67460	Yes	Yes	2018-05.05
5/29/2018	Debit - 1596	Facebook	\$ 40.81	67460	Yes	Yes	
5/29/2018	Debit - 1596	Facebook	\$ 9.19	67460	Yes	Yes	
5/29/2018	Debit - 1596	Facebook	\$ 1.22	67460	Yes	Yes	
5/31/2018	Debit - 1596	Staples	\$ 34.47	ID	ID	Yes	2018-05.01

Comments

2018-05.01

Personal charge made by Stephanie Alicea for monthly fitness membership and gas. Per Ms. Alicea transactions are considered a return of the opening balance deposits of \$100.00 made on 3/21/2018 to BofA account X0616 and \$275.00 made on 5/1/2018 to BofA account X0593.

2018-05.02

Check #1001 dated 5/15/2018 was issued to Caroletta Alicea (Board Vice Chair) for \$2,185.00. The check image obtained from Bank of America included a notation that the payment was for reimbursements of "paid fees, printing, and responders". The memo in QuickBooks notes that the check is a repayment of a loan to the school and purchase of responders. CCCS did not provide any evidence of the underlying purchases made by Caroletta Alicea. This check was charged as a reduction to the Loans from Officers account (general ledger account # 45102).

2018-05.03

Noted disbursements for a storage unit rental at Thirty Pines Self Storage. Records provided by CCCS show that Head of School Stephanie Alicea has owned this storage unit at least since 2017. While this may represent an allowable cost for school storage prior to CCCS securing a lease, the activity was not budgeted by CCCS. Noted charges for the storage unit in subsequent months, including after CCCS had moved into its' current leased location. Additional documentation is needed to determine if the charges occurring after securing a location represent a reasonable and necessary expense.

2018-05.04

No supporting documentation for the debit card disbursement to James St. Jean Auctioneer. Unable to evaluate the allowability of activity or cost.

2018-05.05

Noted two Venmo payments of \$2,625.00 5/25/2018 and 6/11/2018 to Neil Snow for website and design services. These expenditures were properly supported by an approved purchase order and contract.

June 2018**Reimbursement**

Reported			Actual		Description
Activity ID	Function-Object Code	Expenditures	Obligated	Excess Reimbursement	
67663	1100-640	\$ -	\$ 31.19	\$ (31.19)	Books
67660	1100-250	21.00	-	21.00	Unemployment Comp
67659	1100-220	789.67	-	789.67	Social Security Contrib
67658	1100-260	187.67	-	187.67	Workers' Compensation
67657	1100-211	1,667.00	-	1,667.00	Health Insurance
67656	1000-100	6,250.00	1,750.00	4,500.00	Personnel Serv Salaries
67653	2229-340	-	17.97	(17.97)	Software
67632	2223-730	1,500.00	-	1,500.00	Audiovisual Equipment
67630	2620-441	5,000.00	-	5,000.00	Lease
67460	2590-330	1,200.00	56.97	1,143.03	Advertising Materials
67459	2400-320	3,434.00	-	3,434.00	Start Up Consultant
67459	2410-110	6,000.00	2,500.00	3,500.00	Head of School Salary
67459	2515-110	2,500.00	-	2,500.00	Financial Accting Salary
67459	2400-319	2,000.00	143.95	1,856.05	Other/Official Administrative Services
67458	2400-810	1,000.00	-	1,000.00	Dues and Fees
		\$ 31,549.34	\$ 4,500.08	\$ 27,080.45	

Disbursement

June 2018 - BofA Acct# X0593 - Operating							
<i>Date</i>	<i>Check No.</i>	<i>Vendor</i>	<i>Disbursement</i>	<i>Allowable Activity</i>	<i>Allowable Cost</i>	<i>Period of Performance</i>	<i>Comment/Reference</i>
6/1/2018	Debit - 1596	FedEx	\$ 39.87	ID	ID	Yes	2018-06.01
6/1/2018	Debit - 1596	Venmo (Sabrina Rando)	\$ 2,500.00	No	N/A	N/A	2018-06.02
6/4/2018	Debit - 1596	Tucker's Concord	\$ 44.20	No	N/A	N/A	2018-06.03
6/4/2018	Debit - 1596	Vista Print	\$ 108.99	ID	ID	Yes	2018-06.01
6/4/2018	Debit - 1596	FedEx	\$ 37.50	ID	ID	Yes	2018-06.01
6/4/2018	Debit - 1596	Apple Store	\$ 2,291.85	67631*	No	Yes	2018-06.06
6/4/2018	Debit - 1596	Best Buy	\$ 143.95	67459	Yes	Yes	
6/5/2018	Debit - 1596	Best Buy	\$ 169.98	67631*	No	Yes	2018-06.06
6/5/2018	Debit - 1596	Google Play	\$ 31.19	67663	Yes	Yes	
6/6/2018	Debit - 1596	FedEx Office	\$ 85.78	ID	ID	Yes	2018-06.01
6/6/2018	Debit - 1596	Basil Pizza	\$ 21.80	No	N/A	N/A	2018-06.03
6/6/2018	Debit - 1596	Terrasini	\$ 12.22	No	N/A	N/A	2018-06.03
6/7/2018	Debit - 1596	Alan's at Boscawen	\$ 26.35	No	N/A	N/A	2018-06.03
6/11/2018	Debit - 1596	Venmo (Neil Snow)	\$ 2,625.00	67460	Yes	Yes	2018-05.06
6/11/2018	Debit - 1596	iTunes	\$ 1.99	67653	Yes	Yes	
6/19/2018	Debit - 1596	FedEx	\$ 5.97	ID	ID	Yes	2018-06.01
6/20/2018	Debit - 1596	FedEx	\$ 31.30	ID	ID	Yes	2018-06.01
6/25/2018	Debit - 1596	Thirty Pines Self Storage	\$ 150.00	AA*	AA*	Yes	2018-05.03
6/25/2018	Debit - 1596	Apple Store	\$ 526.95	ID	ID	Yes	2018-06.01
6/25/2018	Debit - 1596	Facebook	\$ 56.97	67460	Yes	Yes	
6/26/2018	Debit - 1596	iTunes	\$ 5.99	67653	Yes	Yes	
6/5/2018	1003	Rotary Club- ck dtd 5/15	\$ 216.00	67458	Yes	Yes	Obligated 5/15/2018
6/19/2018	1008	Rotary Club Foundation	\$ 300.00	NG	N/A	N/A	
6/19/2018	1009	Stephanie Alicea	\$ 4,500.00	67459	Yes	Yes	2018-06.04
6/28/2018	Other W/D	NH Teller Cash Withdrawal	\$ 6,000.00	NG	N/A	N/A	2018-06.05

Comments**2018-06.01**

Insufficient documentation to support transaction, unable to evaluate allowability of activity or cost.

2018-06.02

Noted a Venmo payment dated 6/1/2018 for \$2,500.00 which was recorded in QuickBooks as a payment for "web design and service". Other web design payments were paid via Venmo to vendor Neil Snow, and were supported by sufficient documentation. While comparing a listing of Venmo payments to invoices provided by Neil Snow we identified the 6/1/2018 payment of \$2,500.00 was paid to Sabrina Rando with the notation of "Loan Repayment". There is no evidence of a loan provided to CCCS by Sabrina Rando, or other documentation supporting this as related to CCCS. Sabrina Rando is a behavioral analyst and the Executive Director of Prime Lifetime Services, LLC, which provides in-home support services to people with autism. Additional payments to Sabrina Rando are noted in subsequent months and are commented on separately.

2018-06.03

Noted multiple charges made on CCCS debit card at restaurants. No documentation supporting charge as a reasonable and necessary expenditure of CCCS provided.

2018-06.04

Check #1009 issued to Stephanie Alicea for \$4,500.00 dated 6/18/2018 represents payment toward \$2,500 monthly start-up consultant fees for January 2018 -May 2018. No start-up consultant expenses were obligated for the month of June 2018, as the start-up consultant fees ceased and payments as the Head of School begin. A total of \$12,500 was obligated under the start-up consultant (\$2,500.00/o x 5mo). A previous payment of \$6,880.00 was issued via check #1001 (see 2018-05.02) leaving \$1,120.00 in funds to be disbursed from CCCS related to this activity. Note that this is distinct from the excess amounts requested by CCCS and reimbursed by the State. This check was recorded in the general ledger as a payment to Viju Natarajan for payroll earned as the Assistant Head of School, and not listed as a payment to Stephanie Alicea.

2018-06.05

We noted a cash withdrawal of \$6,000.00 on 6/28/2018. This disbursement is recorded in the general ledger as a cash deposit paid to General Contractor Scott Seeley, on a construction contract related to upcoming school renovations required to convert the school location from a retail space to a school space. We were provided with a copy of a contract signed on June 8, 2018 by Scott Seeley as the General Contractor, and Stephanie Alicea as Start-up Director on behalf of CCCS. The contract contains conflicting contract prices; a flat contract price of \$14,052.00 is noted in *Section 1. Definitions*, while a contract price of \$38,052 is noted in *Exhibit A*. There is no explanation of the \$24,000 discrepancy in the contract price, and contract price is not itemized which could provide an indication of the proper contract amount. *Section 5. Payment of Contract Price* notes that there is no deposit required upon execution of the contract, and *Exhibit A* lists 7/17/2018 assumed project start date. We did obtain additional documentation in the form of invoices and a written statement from the contractor indicating that they had been paid by CCCS. While we did not obtain sufficient information to answer all questions surrounding this contract, it will not have an impact on the grant analysis as fit-up and construction costs were not budgeted in the grant. Based on our review of the information provided by CCCS the cash withdrawal of \$6,000.00 on 6/28/2018 corresponds to Scott Seeley invoice # 1 for \$7,200.00, marked paid.

2018-06.06

Noted expenditures related to computers and related accessories. These could be considered allowable costs but were not budgeted in the CCCS grant application. Activity #67631 contains a budget for 30 iPads and accessories only and does not address other needs.

July 2018

Reimbursement

Reported			Actual		Description
Activity ID	Function-Object Code	Expenditures	Obligated	Excess Reimbursement	
67660	1100-250	\$ 42.00	\$ -	\$ 42.00	Unemployment Comp
67659	1100-220	606.33	-	606.33	Social Security Contrib
67658	1100-260	195.00	-	195.00	Workers' Compensation
67657	1100-211	1,550.00	-	1,550.00	Health Insurance
67656	1000-100	6,250.00	3,750.00	2,500.00	Personnel Serv Salaries
67653	2229-340	-	93.87	(93.87)	Software
67632	2223-730	1,500.00	15.98	1,484.02	Audiovisual Equipment
67630	2620-441	5,000.00	5,183.00	(183.00)	Lease
67631	1100-734	-	45.00	(45.00)	Computer Equipment
67460	2590-330	1,200.00	117.37	1,082.63	Advertising Materials
67459	2400-320	3,434.00	-	3,434.00	Start Up Consultant
67459	2410-110	6,000.00	2,500.00	3,500.00	Head of School Salary
67459	2400-550	-	171.94	(171.94)	Admin Printing
67459	2515-110	2,500.00	-	2,500.00	Financial Accting Salary
					Other/Official
67459	2400-319	2,000.00	-	2,000.00	Administrative Services
67458	2400-810	1,000.00	-	1,000.00	Dues and Fees
		\$ 31,277.33	\$ 11,877.16	\$ 19,400.17	

Disbursements

July 2018 - BofA Acct # X0593 - Operating							
<i>Date</i>	<i>Check No.</i>	<i>Vendor</i>	<i>Disbursement</i>	<i>Allowable Activity</i>	<i>Allowable Cost</i>	<i>Period of Performance</i>	<i>Comment/Reference</i>
7/3/2018	Other W/D	Customer W/D Image	\$ 30,000.00	67630	Yes	Yes*	2018-07.01
			\$ 1,000.00	RETURN OF CCA OFFICER LOAN			2018-07.01
7/25/2018	Other W/D	Oline Banking Transfer - Alicea	\$ 2,000.00	RETURN OF CCA OFFICER LOAN			2018-07.02
7/2/2018	Debit - 1596	Wendy's	\$ 4.36	No	N/A	N/A	2018-07.03
7/5/2018	Debit - 1596	GoDaddy.com	\$ 8.99	67460	Yes	Yes	
7/9/2018	Debit - 1596	Gigsky Inc	\$ 35.00	67631	Yes	Yes	
7/9/2018	Debit - 1596	GoDaddy.com	\$ 1.17	67460	Yes	Yes	
7/9/2018	Debit - 1596	ATM - Cardtronics	\$ 305.99	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-07.04
7/13/2018	Debit - 1596	iTunes	\$ 9.99	ID	ID	Yes	2018-07.05
7/16/2018	Debit - 1596	Gigsky Inc	\$ 10.00	67631	Yes	Yes	
7/16/2018	Debit - 1596	Cumberland Farms	\$ 50.00	No	N/A	N/A	2018-07.06
7/16/2018	Debit - 1596	Target	\$ 27.24	ID	ID	Yes	2018-07.05
7/16/2018	Debit - 1596	Bimbo Bakeries	\$ 13.00	No	N/A	N/A	2018-07.06
7/16/2018	Debit - 1596	Shaw's - Osco	\$ 70.95	No	N/A	N/A	2018-07.06
7/17/2018	Debit - 1596	Staples	\$ 49.96	ID	ID	Yes	2018-07.05
7/17/2018	Debit - 1596	iTunes	\$ 4.99	ID	ID	Yes	2018-07.05
7/17/2018	Debit - 1596	FedEx Office	\$ 2.24	ID	ID	Yes	2018-07.05
7/17/2018	Debit - 1596	Common Man Concord	\$ 130.38	No	N/A	N/A	2018-07.06

July 2018 - BofA Acct # X0593 - Operating (cont.)							
<i>Date</i>	<i>Check No.</i>	<i>Vendor</i>	<i>Disbursement</i>	<i>Allowable Activity</i>	<i>Allowable Cost</i>	<i>Period of Performance</i>	<i>Comment/Reference</i>
7/18/2018	Debit - 1596	McDonald's	\$ 10.43	No	N/A	N/A	2018-07.06
7/19/2018	Debit - 1596	Buzzy's By Passs	\$ 10.47	No	N/A	N/A	2018-07.06
7/19/2018	Debit - 1596	ATM - Citizens Bank	\$ 123.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-07.04
7/20/2018	Debit - 1596	ATM - Bank of America	\$ 340.00	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-07.04
7/23/2018	Debit - 1596	U-Haul Moving & Storage	\$ 118.64	ID	ID	Yes	2018-07.05
7/23/2018	Debit - 1596	Shell Oil	\$ 19.50	No	N/A	N/A	2018-07.06
7/23/2018	Debit - 1596	Western Union	\$ 112.99	ID	ID	N/A	2018-07.06
7/25/2018	Debit - 1596	Thirty Pines Self Storage	\$ 150.00	AA*	AA*	Yes	2018-05.03
7/25/2018	Debit - 1596	Best Buy	\$ 171.94	67459	Yes	Yes	
7/25/2018	Debit - 1596	Best Buy	\$ 1,988.98	67631*	No	Yes	2018-07.12
7/26/2018	Debit - 1596	ATM - Franklin Savings Bank	\$ 503.00	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-07.04
7/27/2018	Debit - 1596	Ace Hardware	\$ 98.57	AA*	AA*	Yes	2018-07.07
7/27/2018	Debit - 1596	ATM - Cardtronics	\$ 183.00	67630	Yes	Yes	2018-07.13
7/27/2018	Debit - 1596	Home Depot	\$ 26.91	AA*	AA*	Yes	2018-07.07
7/30/2018	Debit - 1596	Target	\$ 26.98	NG	N/A	N/A	
7/30/2018	Debit - 1596	Regal Auction Services	\$ 483.00	ID	ID	N/A	2018-07.05
7/30/2018	Debit - 1596	GoDaddy.com	\$ 83.88	67653	Yes	Yes	
7/30/2018	Debit - 1596	Zazzle	\$ 115.09	ID	ID	Yes	2018-07.05
7/31/2018	Debit - 1596	Overnight Prints	\$ 92.71	67460	Yes	Yes	
7/31/2018	Debit - 1596	Venmo (Neil Snow)	\$ 1,500.00	ID	ID	Yes	2018-07.08
7/31/2018	Debit - 1596	Home Depot	\$ 95.75	ID	ID	Yes	2018-07.05
7/24/2018	1010	German Sanchez	\$ 150.00	ID	ID	Yes	2018-07.09
7/25/2018	1011	Vijaya Natarajan	\$ 5,250.00	Yes	Yes	Yes	2018-07.10
7/25/2018	1012	Stephanie Alicea	\$ 5,500.00	No	N/A	N/A	2018-07.11
7/9/2018	1013	Able Insurance	\$ 3,786.20	NG	N/A	N/A	
7/16/2018	1014	Concord Lock & Safe	\$ 260.00	AA*	AA*	Yes	2018-07.07
7/9/2018	Service Fee	ATM - Cardtronics	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-07.04
7/19/2018	Service Fee	ATM - Citizens Bank	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-07.04
7/20/2018	Service Fee	Overdraft Protection Fee	\$ 12.00	No	N/A	N/A	
7/23/2018	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
7/23/2018	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
7/23/2018	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
7/24/2018	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
7/26/2018	Service Fee	ATM - Franklin Savings Bank	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-07.04

Comments

2018-07.01

Noted a debit transaction of \$31,000.00 on 7/3/2018 with a description of "Customer Withdrawal Image". The disbursement was listed in QuickBooks as a \$31,000.00 bank check to NamDar Realty as a rent check to Mall and deposit on lease. A copy of the checking withdrawal form for \$31,000.00 dated 7/3/2018 was obtained and it appears the withdrawal was for a bank check. The form contains notes from Head of School, Stephanie Alicea that the withdrawal was related to "Cash to GC, Rent, Movers Cash". We received confirmation that \$30,000.00 was credited by the leasing company as payment from CCCS towards their lease agreement. The remaining \$1,000.00 was most recently stated to be a loan to Caroletta Alicea (Board Vice Chair) as repayment of personal loans made to the school, see 2018-07.02.

2018-07.02

A \$2,000.00 online banking transfer with bank statement notation of "Alicea" after confirmation number was made on 7/25/2018. The transfer is recorded in QuickBooks as a disbursement to Caroletta Alicea (Board Vice Chair) as repayment of a loan to the school. This check was charged as a reduction to the Loans from Officers account (general ledger account # 45102).

2018-07.03

No documentation supporting charge as a reasonable and necessary expenditure of CCCS provided.

2018-07.04

QuickBooks contains various references to cash payments for contractors. CCCS asserted that the cash withdrawals made in July 2019 related to cash payments for services of movers and cleaners. CCCS did not provide any record of the services performed by the contractors or receipts indicating that cash payments were received by contractors.

2018-07.05

Insufficient documentation to support transaction, unable to evaluate allowability of activity or cost.

2018-07.06

No documentation supporting charge as a reasonable and necessary expenditure of CCCS provided.

2018-07.07

Potentially allowable activity. Majority of charges are related to renovations and upgrades to make former retail location compliant with school codes. This activity is allowable under the CSP grant, however CCCS did not include this in their grant application.

2018-07.08

Noted a Venmo payment of \$1,500.00 was issued to Neil Snow the website developer. No invoice corresponding to the \$1,500.00 payment was provided by CCCS.

2018-07.09

Check #1010 issued to German Sanchez memo states "Moving". No invoice supporting payment provided by CCCS.

2018-07.10

Check #1011 issued to Vijaya Natarjan, Assistant Head of School for \$5,250.00 for wages for two weeks of June and month of July. This is supported by a signed work agreement for the Assistant Head of School signed April 30, 2018, outlining her employment as the Assistant Head of School beginning in June 15, 2018. Year 1 of the contract covers June 15, 2018 through August 30, 2019, with compensation at the rate of \$45,000.00 per year (\$3,750.00 monthly). Wages earned per contract (1 ½ mos. x \$3,750.00 per mo. = \$5,625.00). Upon review of ADP payroll records this payment was reported as a non-taxable reimbursement and was not reported as taxable income to the employee. Based on the misclassification of this wage payment no unemployment compensation, social security contributions, or workers compensation is allowable for the months of June/July. Noted a shortfall in payment of \$375.00 based on calculation above.

2018-07.11

Payment of \$5,500.00 represents excess payment of start-up consultant fees.

2018-07.12

Noted expenditures related to computers and related accessories. These could be considered allowable costs but were not budgeted in the CCCS grant application. Activity #67631 contains a budget for 30 iPads and accessories only and does not address other needs.

2018-07.13

Cash payment to mover due to bounced check. Allowable as initial rent and occupancy cost.

August 2018**Reimbursement**

Reported			Actual		Description
Activity ID	Function-Object Code	Expenditures	Obligated	Excess Reimbursement	
67663	1100-640	\$ -	\$ 707.69	\$ (707.69)	Books
67660	1100-250	-	12.37	\$ (12.37)	Unemployment Comp
67659	1100-220	750.00	473.02	276.98	Social Security Contrib
67658	1100-260	-	185.50	(185.50)	Workers Compensation
67656	1000-100	14,568.99	3,683.33	10,885.66	Personnel Serv Salaries
67655	2600-532	-	46.83	(46.83)	Data Communications
67654	2222-641	-	108.60	(108.60)	Books and Printed Media
67653	2229-340	-	128.99	(128.99)	Software
67631	1100-734	-	299.99	(299.99)	Computer Equipment
67630	2620-441	5,000.00	5,097.49	(97.49)	Lease
67460	2590-330	-	115.47	(115.47)	Website and Advertising
67459	2410-110	5,000.00	2,500.00	2,500.00	Head of School Salary
67459	2400-550	150.00	20.48	129.52	Printing and Binding
67458	2400-810	-	25.00	(25.00)	Membership
		<u>\$ 25,468.99</u>	<u>\$ 13,404.76</u>	<u>\$ 12,064.23</u>	

Disbursements

August 2018 - BofA Acct # X0593 - Operating							
<i>Date</i>	<i>Check No.</i>	<i>Vendor</i>	<i>Disbursement</i>	<i>Allowable Activity</i>	<i>Allowable Cost</i>	<i>Period of Performance</i>	<i>Comment/Reference</i>
8/3/2018	Withdrawal/ other debits	NH Teller Cash Withdrawal	\$ 1,250.00	NG	N/A	N/A	2018-08.10
8/15/2018	Withdrawal/ other debits	Online Banking Transfer	\$ 300.00	ONLINE BANKING TRANSFER - ADDITIONAL ANALYSIS NEEDED			2018-08.02
8/29/2018	Withdrawal/ other debits	Online Banking Transfer	\$ 800.00	NG	N/A	N/A	2018-08.10
8/1/2018	Debit - 1596	Staples	\$ 91.98	67460	Yes	Yes	
8/2/2018	Debit - 1596	Staples	\$ 337.43	ID	ID	Yes	2018-08.03
8/3/2018	Debit - 1596	NHSTE	\$ 25.00	67458	Yes	Yes	
8/3/2018	Debit - 1596	Basil Pizza	\$ 11.48	No	N/A	N/A	2018-08.04
8/3/2018	Debit - 1596	Dunkin Donuts	\$ 8.29	No	N/A	N/A	2018-08.04
8/3/2018	Debit - 1596	Walmart Supercenter	\$ 77.71	ID	ID	Yes	2018-08.03
8/6/2018	Debit - 1596	GoDaddy.com	\$ 8.99	67460	Yes	Yes	
8/6/2018	Debit - 1596	Vesta T-Mobile	\$ 35.00	67655	Yes	Yes	
8/13/2018	Debit - 1596	iTunes	\$ 4.99	ID	ID	Yes	2018-08.03
8/13/2018	Debit - 1596	50003C #000552287	\$ 405.99	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/13/2018	Debit - 1596	50003C #000558022	\$ 205.99	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/13/2018	Debit - 1596	50003C #000561199 WITHDRWL	\$ 105.99	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01

August 2018 - BofA Acct # X0593 - Operating (cont.)							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
8/13/2018	Debit - 1596	EVI* #000192691 PURCHASE EVI*	\$ 418.95	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/13/2018	Debit - 1596	50003C #000165682 WITHDRWL	\$ 205.99	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/14/2018	Debit - 1596	GoDaddy.com	\$ 11.83	67655	Yes	Yes	
8/16/2018	Debit - 1596	ATM - Cardtronics	\$ 204.25	NG	N/A	N/A	2018-08.10
8/16/2018	Debit - 1596	ATM - Cardtronics	\$ 204.25	NG	N/A	N/A	2018-08.10
8/16/2018	Debit - 1596	ATM - Cardtronics	\$ 204.25	NG	N/A	N/A	2018-08.10
8/17/2018	Debit - 1596	Best Buy	\$ 1,579.92	67631*	No	Yes	2018-08.09
8/17/2018	Debit - 1596	ATM - Concord Shell	\$ 203.00	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/17/2018	Debit - 1596	ATM - Concord Shell	\$ 203.00	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/20/2018	Debit - 1596	Olive Garden	\$ 92.25	No	N/A	N/A	2018-08.04
8/20/2018	Debit - 1596	Container Rentals	\$ -	N/A	N/A	N/A	Refunded
8/20/2018	Debit - 1596	Lowes	\$ 267.63	AA*	AA*	Yes	2018-08.05
8/20/2018	Debit - 1596	Best Buy	\$ 919.96	ID	ID	Yes	2018-08.03
8/20/2018	Debit - 1596	Western Union	\$ 719.99	ID	ID	N/A	2018-08.06
8/20/2018	Debit - 1596	Circle K	\$ 18.50	No	N/A	N/A	2018-08.04
8/20/2018	Debit - 1596	ATM - Granite State Credit Union	\$ 503.00	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/20/2018	Debit - 1596	Western Union	\$ 719.99	ID	ID	N/A	2018-08.06
8/20/2018	Debit - 1596	Target	\$ 26.45	No	N/A	N/A	2018-08.07
8/20/2018	Debit - 1596	Home Depot	\$ 63.15	AA*	AA*	Yes	2018-08.05
8/21/2018	Debit - 1596	U-Haul Moving & Storage	\$ 97.49	67630	Yes	Yes	
8/21/2018	Debit - 1596	FedEx Office	\$ 20.48	67661	Yes	Yes	
8/21/2018	Debit - 1596	Home Depot	\$ 54.94	AA*	AA*	Yes	2018-08.05
8/22/2018	Debit - 1596	Basil Pizza	\$ 25.07	No	N/A	N/A	2018-08.04
8/24/2018	Debit - 1596	Thirty Pines Self Storage	\$ 150.00	ID	ID	Yes	2018-08.03
8/24/2018	Debit - 1596	Rush Order Tees/Printfly	\$ 351.01	ID	ID	Yes	2018-08.03
8/24/2018	Debit - 1596	Target	\$ 108.60	67654	Yes	Yes	2018-08.08
			\$ 103.07	NG	N/A	N/A	
8/24/2018	Debit - 1596	ATM - TD Bank	\$ 603.00	NG	N/A	N/A	2018-08.10
8/27/2018	Debit - 1596	City of Concord Parking	\$ 1.00	ID	ID	Yes	2018-08.03
8/27/2018	Debit - 1596	Home Depot	\$ 46.90	AA*	AA*	Yes	2018-08.05
8/27/2018	Debit - 1596	City of Concord Parking	\$ 1.40	ID	ID	Yes	2018-08.03
8/27/2018	Debit - 1596	ATM - TD Bank	\$ 543.00	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/27/2018	Debit - 1596	Best Buy	\$ 474.91	67631*	No	Yes	2018-08.09
8/27/2018	Debit - 1596	Best Buy	\$ 299.99	67631	Yes	Yes	
			\$ 69.00	67653	Yes	Yes	

August 2018 - BofA Acct# X0593 - Operating (cont.)							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
8/27/2018	Debit - 1596	Best Buy	\$ 368.99	67631*	No	Yes	2018-08.09
8/27/2018	Debit - 1596	Best Buy	\$ 119.98	AA*	AA*	Yes	2018-08.05
8/27/2018	Debit - 1596	Michaels Store	\$ 153.91	67663	Yes	Yes	
8/28/2018	Debit - 1596	Direct TV Now	\$ 68.00	ID	ID	Yes	2018-08.03
8/28/2018	Debit - 1596	Newicks Lobster House	\$ 61.19	No	N/A	N/A	2018-08.02
8/28/2018	Debit - 1596	Classes365	\$ 50.00	67653	Yes	Yes	
8/28/2018	Debit - 1596	USPS	\$ 20.00	NG	N/A	N/A	
8/29/2018	Debit - 1596	Constantly Pizza	\$ 20.93	No	N/A	N/A	2018-08.02
8/29/2018	Debit - 1596	ATM - TD Bank	\$ 123.50	NG	N/A	N/A	2018-08.10
8/29/2018	Debit - 1596	ATM - Granite State Credit Union	\$ 503.00	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/1/2018	1015	Capitol Alarm Systems	\$ 120.00	AA*	AA*	Yes	2018-08.05
8/27/2018	1016	Concord Lock & Safe	\$ 305.00	AA*	AA*	Yes	2018-08.05
8/6/2018	1019	Able Insurance Agency	\$ 3,786.20	NG	N/A	N/A	
8/13/2018	1020	Postmaster Concord NH	\$ 40.00	ID	ID	N/A	2018-08.03
8/20/2018	1021	Illuminated Electric	\$ 2,500.00	AA*	AA*	Yes	2018-08.05
8/20/2018	1022	Illuminated Electric	\$ 1,000.00	AA*	AA*	Yes	2018-08.05
8/13/2018	Service Fee	ATM - Cardtronics	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/13/2018	Service Fee	ATM - Cardtronics	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/13/2018	Service Fee	ATM - Cardtronics	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/13/2018	Service Fee	ATM - Cardtronics	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/16/2018	Service Fee	ATM - Cardtronics	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/16/2018	Service Fee	ATM - Cardtronics	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/16/2018	Service Fee	ATM - Cardtronics	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/16/2018	Service Fee	ATM - Cardtronics	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/17/2018	Service Fee	ATM - Concord Shell	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/17/2018	Service Fee	ATM - Concord Shell	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/20/2018	Service Fee	ATM - Granite State Credit Union	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/24/2018	Service Fee	ATM - TD Bank	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/27/2018	Service Fee	ATM - TD Bank	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/28/2018	Service Fee	Classes365	\$ 1.50	NG	N/A	N/A	
8/29/2018	Service Fee	ATM - TD Bank	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01
8/29/2018	Service Fee	ATM - Granite State Credit Union	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-08.01

Comments

2018-08.01

Many transactions in QuickBooks contain various references to cash payments for contractors. CCCS did not provide any record of the services performed by the contractors, or a receipt indicating that cash payment was received by the contractor. Limited contracts were provided showing gross contract amounts, however additional analysis is required to determine if the withdrawals relate to contracts provided. This will not have an impact on the grant analysis as proposed services were not included in CCCS's approved grant payments.

2018-08.02

Online banking transfer to non-CCCS bank account. CCCS provided notations stating these transfers are related to services performed by contractors as indicated in 2018-08.01 above. Additional analysis is required to determine if these transfers relate to contractor services. This will not have an impact on the grant analysis as proposed services were not included in CCCS's approved grant payments.

2018-08.03

Insufficient documentation to support transaction, unable to evaluate allowability of activity or cost.

2018-08.04

No documentation provided supporting charge as a reasonable and necessary expenditure of CCCS.

2018-08.05

Potentially allowable activity. Majority of charges are related to renovations and upgrades to make former retail location compliant with school codes. This activity is allowable under the CSP grant, however CCCS did not include this in their grant application.

2018-08.06

Noted two withdrawals from Western Union of \$719.99 dated 8/20/2018 per bank statement. Transaction recorded as a utility expenditure in QuickBooks. No documentation provided beyond bank statement charge. Unable to determine vendor and account owner related to this transaction.

2018-08.07

No documentation supporting charge as a reasonable and necessary expenditure of CCCS provided. Target receipt includes purchase of \$5.00 gift card.

2018-08.08

8/24/2018 Target purchase of \$211.67 contained multiple items, the following allowable costs were identified: Activity #67654 - \$108.60.

2018-08.09

Noted expenditures related to computers and related accessories. These could be considered allowable costs but were not budgeted in the CCCS grant application. Activity #67631 contains a budget for 30 iPads and accessories only, and does not address other needs.

2018-08.10

Per statement from CCCS \$1,250.00 cash withdrawal relates to payment of general contractor services as noted in Scott Seeley invoice #2. Additional cash withdrawals of \$204.25 on 8/16/2018 (3 withdrawals), \$603.00 8/24/2018, and \$800.00 on 8/29/2018, were noted as relating to invoice #2 by CCCS. We did not obtain sufficient information to answer all questions surrounding this contract and payments, however it will not have an impact on the grant analysis as fit-up and construction costs were not budgeted in the grant.

September 2018*Reimbursement*

Reported			Actual		Description
Activity ID	Function-Object Code	Expenditures	Obligated	Excess Reimbursement	
67663	1100-640	\$ -	\$ 397.93	\$ (397.93)	Core Program Material
67662	1100-322	2,400.00	-	2,400.00	Curriculum Development Reimbursement
67661	1100-550	1,150.01	-	1,150.01	Printing and Binding
67655	2620-530	50.00	46.83	3.17	Communications
67653	2229-340	7,583.00	2,201.00	5,382.00	Software - Computer Technology
67632	2223-730	-	1,390.90	(1,390.90)	Audiovisual Equipment
67631	1100-734	3,028.00	11,252.00	(8,224.00)	Computer Equipment - iPads
67630	2620-441	-	99.46	(99.46)	Moving 8/29/2018
67459	2400-550	-	11.11	(11.11)	Admin
67460	2590-330	-	63.50	(63.50)	Website and Advertising
		\$ 14,211.01	\$ 15,462.73	\$ (1,251.72)	

Disbursements

September 2018 - BofA Acct # X0593 - Operating							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
9/4/2018	Debit - 1596	U-Haul Moving & Storage	\$ 99.46	67630	Yes	Yes	
9/4/2018	Debit - 1596	GoDaddy.com	\$ 71.88	67653	Yes	Yes	
9/4/2018	Debit - 1596	GoDaddy.com	\$ 71.88	67653	Yes	Yes	
9/4/2018	Debit - 1596	Sam's Club	\$ 19.60	No	N/A	N/A	2018-09.05
9/4/2018	Debit - 1596	Sam's Club	\$ 63.58	No	N/A	N/A	2018-09.05
9/4/2018	Debit - 1596	Vesta T-Mobile	\$ 35.00	67655	Yes	Yes	
9/4/2018	Debit - 1596	ATM - TD Bank	\$ 403.00	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-09.02
9/4/2018	Debit - 1596	ATM - TD Bank	\$ 203.00	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-09.02
9/4/2018	Debit - 1596	Best Buy	\$ 49.99	67632	Yes	Yes	
9/4/2018	Debit - 1596	Target	\$ 49.49	No	N/A	N/A	2018-09.05
9/5/2018	Debit - 1596	Home Depot	\$ 99.74	AA*	AA*	Yes	2018-09.03
9/5/2018	Debit - 1596	GoDaddy.com	\$ 8.99	67460	Yes	Yes	
9/6/2018	Debit - 1596	HMC0 Books	\$ 196.05	67663	Yes	Yes	
9/6/2018	Debit - 1596	U-Haul Moving & Storage	\$ 69.06	ID	ID	N/A	2018-09.01
9/6/2018	Debit - 1596	ATM - TD Bank	\$ 303.00	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-09.03
9/7/2018	Debit - 1596	HMC0 Books	\$ 201.88	67663	Yes	Yes	
9/10/2018	Debit - 1596	U-Haul Moving & Storage	\$ 76.83	NG	N/A	N/A	
9/10/2018	Debit - 1596	Western Union	\$ 879.99	ID	ID	N/A	2018-09.04
9/10/2018	Debit - 1596	ATM - XTRA MART	\$ 103.00	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-09.02
9/10/2018	Debit - 1596	ATM - TD Bank	\$ 603.00	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-09.02

September 2018 - BofA Acct# X0593 - Operating (cont.)							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
9/12/2018	Debit - 1596	ATM - Granite State Credit Union	\$ 703.00	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-09.02
9/14/2018	Debit - 1596	Kapellis Pizzeria	\$ 44.02	No	N/A	N/A	2018-09.05
9/14/2018	Debit - 1596	GoDaddy.com	\$ 11.83	67655	Yes	Yes	
9/14/2018	Debit - 1596	ATM - Franklin Savings Bank	\$ 443.00	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-09.02
9/17/2018	Debit - 1596	U-Haul Moving & Storage	\$ 174.10	ID	ID	Yes	2018-09.01
9/17/2018	Debit - 1596	Shell Oil - Petersburg VA	\$ 27.40	No	N/A	N/A	2018-09.06
9/17/2018	Debit - 1596	Uber	\$ 4.10	S. ALICEA - PERSONAL CHARGE			2018-09.07
9/18/2018	Debit - 1596	Ocean State Job Lot	\$ 79.41	NG	N/A	N/A	
9/18/2018	Debit - 1596	Target	\$ 24.85	ID	ID	N/A	2018-09.01
9/20/2018	Debit - 1596	Alan's at Boscawen	\$ 39.40	No	N/A	N/A	2018-09.05
9/20/2018	Debit - 1596	GoDaddy.com	\$ 286.25	67653	Yes	Yes	
9/21/2018	Debit - 1596	Citgo - Penacook	\$ 53.22	No	N/A	N/A	2018-09.05
9/21/2018	Debit - 1596	FedEx Office	\$ 74.88	ID	ID	N/A	2018-09.01
9/21/2018	Debit - 1596	FedEx Office	\$ 18.72	ID	ID	N/A	2018-09.01
9/24/2018	Debit - 1596	Hobby Lobby	\$ 25.97	No	N/A	N/A	2018-09.05
9/24/2018	Debit - 1596	Starbucks	\$ 14.22	No	N/A	N/A	2018-09.05
9/24/2018	Debit - 1596	Facebook	\$ 2.98	ID	ID	Yes	2018-09.01
9/24/2018	Debit - 1596	Family Dollar	\$ 9.50	No	N/A	N/A	2018-09.01
9/24/2018	Debit - 1596	Target	\$ 37.93	No	N/A	N/A	2018-09.08
9/24/2018	Debit - 1596	ATM - 7-Eleven	\$ 162.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-09.02
9/25/2018	Debit - 1596	Apple Store	\$ 11,252.00	67631	Yes	Yes	
			\$ 569.95	67632	Yes	Yes	
			\$ 1,711.00	67653	Yes	Yes	
9/26/2018	Debit - 1596	Thirty Pines Self Storage	\$ 150.00	NG	N/A	N/A	2018-05.03
9/26/2018	Debit - 1596	Alan's at Boscawen	\$ 41.60	No	N/A	N/A	2018-09.05
9/26/2018	Debit - 1596	Szechuan Gardens	\$ 44.15	No	N/A	N/A	2018-09.05
9/27/2018	Debit - 1596	Facebook	\$ 40.01	67460	Yes	Yes	
9/27/2018	Debit - 1596	Circle K	\$ 62.82	No	N/A	N/A	2018-09.05
9/27/2018	Debit - 1596	Target	\$ 20.60	No	N/A	N/A	2018-09.05
9/27/2018	Debit - 1596	Target	\$ 49.10	No	N/A	N/A	2018-09.08
9/27/2018	Debit - 1596	Best Buy	\$ 770.96	67632	Yes	Yes	
9/27/2018	Debit - 1596	ATM - Cardtronics	\$ 43.25	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-09.02
9/28/2018	Debit - 1596	Direct TV Now	\$ 68.00	ID	ID	N/A	2018-09.01
9/28/2018	Debit - 1596	Istock.com	\$ 12.00	ID	ID	N/A	2018-09.01
9/28/2018	Debit - 1596	Classes365	\$ 50.00	67653	Yes	Yes	
9/28/2018	Debit - 1596	Walmart Supercenter	\$ 156.33	No	N/A	N/A	2018-09.05

September 2018 - BofA Acct # X0593 - Operating (cont.)							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
9/4/2018	1018	City of Concord	\$ 50.00	AA*	AA*	N/A	
9/7/2018	1023	Scott Fazzina	\$ 550.00	ID	ID	N/A	2018-09-09
9/4/2018	1024	Cash	\$ 1,580.00	Yes	No	Yes	2018-09-10
9/14/2018	1029	Justin Wolbert	\$ 561.66	UP	UP	UP	2018-09-11
9/17/2018	1031	Scott Palmer	\$ 1,083.00	UP	UP	UP	2018-09-11
9/25/2018	1032	German Sanchez	\$ 500.00	ID	ID	N/A	2018-09-12
9/25/2018	1037	Rotary Club of Concord	\$ 22.00	NG	N/A	N/A	
9/28/2018	1038	Justin Wolbert	\$ 847.94	UP	UP	UP	2018-09-11
9/28/2018	1041	Top Notch Painting	\$ 667.00	ID	ID	N/A	2018-09-13
9/28/2018	1042	Stephanie Alicea	\$ 3,533.28	UP	UP	UP	2018-09-11
9/4/2018	Service Fee	ATM - TD Bank	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-09-02
9/4/2018	Service Fee	ATM - TD Bank	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-09-02
9/6/2018	Service Fee	ATM - TD Bank	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-09-02
9/10/2018	Service Fee	ATM - XTRA MART	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-09-02
9/10/2018	Service Fee	ATM - TD Bank	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-09-02
9/12/2018	Service Fee	ATM - Granite State Credit Union	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-09-02
9/14/2018	Service Fee	ATM - Franklin Savings Bank	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-09-02
9/24/2018	Service Fee	ATM - 7-Eleven	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-09-02
9/27/2018	Service Fee	ATM - Cardtronics	\$ 2.50	CASH WITHDRAWAL - ADDITIONAL ANALYSIS NEEDED			2018-09-02
9/28/2018	Service Fee	Classes365	\$ 1.50	NG	N/A	N/A	

Comments**2018-09.01**

Insufficient documentation to support transaction, unable to evaluate allowability of activity or cost.

2018-09.02

Many transactions in QuickBooks contain various references to cash payments for contractors. CCCS did not provide any record of the services performed by the contractors, or a receipt indicating that cash payment was received by the contractor. Limited contracts were provided showing gross contract amounts, however additional analysis is required to determine the withdrawals relate to contracts provided. This will not have an impact on the grant analysis as proposed services were not included in CCCS's approved grant payments.

2018-09.03

Majority of charges are related to renovations and upgrades to make former retail location compliant with school codes. This activity is allowable under the CSP grant, however CCCS did not include this in their grant application.

2018-09.04

Western Union payment of \$879.99 dated 9/10/2018 per bank statement. Transaction recorded as a utility expenditure in QuickBooks. No documentation provided beyond bank statement charge. Unable to determine vendor and account owner related to this transaction.

2018-09.05

No documentation provided by CCCS supporting charge as a reasonable and necessary expenditure.

2018-09.06

No documentation provided supporting charge as a reasonable and necessary expenditure of CCCS. 9/17/2018 debit card charge for \$27.40 occurred in Petersburg, VA.

2018-09.07

Uber charges were admitted personal expenditures during discussion with Independent Accountant and Head of School, Stephanie Alicea on 3/16/2020 at CCCS. Ms. Alicea has reimbursed CCCS \$500.00 for these charges.

2018-09.08

Target charges 9/24/2018 \$37.93 and 9/27/2018 \$49.10 recorded in QuickBooks as construction supplies. Receipts contain purchases for multiple items including Oreo cookies (9/24/2018) and clothing (9/27/2018). No evidence supporting remaining charges as pertaining to CCCS provided.

2018-09.09

Check #1023 dated 8/31/2018 payable to Scott Fazzina with memo notation of "IT setup hours" may be an allowable activity under Activity #6. CCCS did not provide any invoice or other documentation supporting the work performed. Unable to determine the allowability of the activity and cost.

2018-09.10

Check #1024 dated 9/1/2018 payable to Cash with memo notation of "Contractor Reimbursement" was cashed by Stephanie Alicea, as evidenced by her endorsement on the back of the check. CCCS did not provide any record of the services performed by the contractor, or a receipt indicating that cash payment was received by the vendor.

2018-09.11

Personnel expenditures incurred either before or after the school's opening are allowable only to the extent that they are associated with initial implementation activities. Implementation activities include program and curriculum development, and teacher and staff recruiting. To be considered allowable any personnel that split their time between operational and initial implementation activities must maintain accurate time and effort records to document the amount of time each employee works initial implementation tasks. CCCS did not maintain accurate time and effort records, as a result, all personnel related expenditures subsequent to CCCS's opening on 9/4/2018 are considered unallowable.

2018-09.12

Check #1032 to German Sanchez dated 9/25/2018 was listed as a plumbing expenditure by Head of School Stephanie Alicea. CCCS did not provide any record of the services performed by the contractor to support this payment.

2018-09.13

CCCS did not provide any record of the services performed by the contractor related to check #1041 dated 9/28/2018 payable to Top Notch Painting.

October 2018*Reimbursement*

Reported			Actual		Description
Activity ID	Function-Object Code	Expenditures	Obligated	Excess Reimbursement	
67662	1100-322	\$ 2,100.00	\$ -	\$ 2,100.00	Curriculum Development Reimbursement
67661	1100-550	-	256.83	(256.83)	Printing and Binding
67655	2600-530	-	35.00	(35.00)	Communications
67653	2229-340	3,900.00	282.50	3,617.50	Software - Computer Technology
67631	1100-734	4,300.00	-	4,300.00	Computer Equipment - iPads
67460	2590-330	2,755.00	1,240.54	1,514.46	Website Development and Advertising
		<u>\$ 13,055.00</u>	<u>\$ 1,814.87</u>	<u>\$ 11,240.13</u>	

Disbursements

October 2018 - BofA Acct# X0593 - Operating							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
10/1/2018	Debit - 1596	Auto Air & Vacuum Service - Irving	\$ 1.75	No	N/A	N/A	2018-10.01
10/1/2018	Debit - 1596	Alan's at Boscawen	\$ 49.75	No	N/A	N/A	2018-10.01
10/1/2018	Debit - 1596	Constantly Pizza	\$ 91.29	No	N/A	N/A	2018-10.01
10/1/2018	Debit - 1596	Cumberland Farms	\$ 30.88	No	N/A	N/A	2018-10.01
10/1/2018	Debit - 1596	Burger King	\$ 8.71	No	N/A	N/A	2018-10.01
10/1/2018	Debit - 1596	Home Depot	\$ 311.79	AA*	AA*	Yes	2018-10.02
10/1/2018	Debit - 1596	Best Buy	\$ 59.98	67631*	No	Yes	
10/1/2018	Debit - 1596	Amazon	\$ 45.99	No	N/A	N/A	2018-10.01
10/1/2018	Debit - 1596	Target	\$ 65.31	No	N/A	N/A	2018-10.03
10/1/2018	Debit - 1596	Target	\$ 61.24	No	N/A	N/A	2018-10.04
10/1/2018	Debit - 1596	Alan's at Boscawen	\$ 28.80	No	N/A	N/A	2018-10.01
10/1/2018	Debit - 1596	Deep Discounts	\$ 52.50	No	N/A	N/A	2018-10.01
10/1/2018	Debit - 1596	ATM - Merrimack County	\$ 263.00	CASH WITHDRAWAL - INSUFFICIENT DOCUMENTATION			2018-10.09
10/2/2018	Debit - 1596	Amazon	\$ 35.96	No	N/A	N/A	2018-10.01
10/2/2018	Debit - 1596	Amazon	\$ 20.97	No	N/A	N/A	2018-10.01
10/2/2018	Debit - 1596	99 Restaurant	\$ 41.40	No	N/A	N/A	2018-10.01
10/3/2018	Debit - 1596	Unitil Energy	\$ 1,940.32	NG	N/A	N/A	
10/4/2018	Debit - 1596	Vesta T-Mobile	\$ 35.00	67655	Yes	Yes	
10/4/2018	Debit - 1596	Steeplegate Mall	\$ 13,040.34	NG	N/A	N/A	
10/4/2018	Debit - 1596	Einstein Bros Bagel	\$ 8.38	No	N/A	N/A	2018-10.01
10/4/2018	Debit - 1596	FedEx Office	\$ 22.35	67661	Yes	Yes	
10/4/2018	Debit - 1596	Target	\$ 4.88	No	N/A	N/A	2018-10.01
10/5/2018	Debit - 1596	Alan's at Boscawen	\$ 35.05	No	N/A	N/A	2018-10.01
10/5/2018	Debit - 1596	GoDaddy.com	\$ 8.99	67653	Yes	Yes	
10/5/2018	Debit - 1596	FedEx Office	\$ 234.48	67661	Yes	Yes	
10/5/2018	Debit - 1596	Einstein Bros Bagel	\$ 72.38	No	N/A	N/A	2018-10.01
10/9/2018	Debit - 1596	Regal Auction Services	\$ 92.00	NG	N/A	N/A	

October 2018 - BofA Acct # X0593 - Operating (cont.)							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
10/10/2018	Debit - 1596	USPS	\$ 31.64	ID	ID	Yes	2018-10.05
10/10/2018	Debit - 1596	Best Buy	\$ 135.01	ID	ID	Yes	2018-10.06
10/10/2018	Debit - 1596	Target	\$ 250.30	ID	ID	N/A	2018-10.05
10/11/2018	Debit - 1596	Target	\$ 162.89	No	N/A	N/A	2018-10.01
10/15/2018	Debit - 1596	GoDaddy.com	\$ 11.91	ID	ID	Yes	
10/15/2018	Debit - 1596	Meadow Ledge Farm	\$ 23.52	No	N/A	N/A	2018-10.01
10/16/2018	Debit - 1596	GoDaddy.com	\$ 263.52	67653	Yes	Yes	
10/16/2018	Debit - 1596	Home Depot	\$ 182.34	No	N/A	N/A	2018-10.07
10/17/2018	Debit - 1596	Circle K	\$ 63.90	No	N/A	N/A	2018-10.01
10/22/2018	Debit - 1596	Venmo(Neil Snow)	\$ 1,169.00	67460	Yes	Yes	
10/22/2018	Debit - 1596	Home Depot	\$ 469.15	AA *	AA *	Yes	2018-10.02
10/22/2018	Debit - 1596	Home Depot	\$ 212.93	No	N/A	N/A	2018-10.01
10/22/2018	Debit - 1596	USPS	\$ 39.00	No	N/A	N/A	2018-10.01
10/24/2018	Debit - 1596	Thirty Pines Self Storage	\$ 150.00	NG	N/A	N/A	2018-05.03
10/24/2018	Debit - 1596	Unitil Energy	\$ 2,862.67	NG	N/A	N/A	
10/25/2018	Debit - 1596	iTunes	\$ 14.99	ID	ID	Yes	2018-10.01
10/25/2018	Debit - 1596	iTunes	\$ 14.99	ID	ID	Yes	2018-10.01
10/25/2018	Debit - 1596	iTunes	\$ 0.99	ID	ID	Yes	2018-10.01
10/25/2018	Debit - 1596	iTunes	\$ 14.99	ID	ID	Yes	2018-10.01
10/25/2018	Debit - 1596	iTunes	\$ 14.99	ID	ID	Yes	2018-10.01
10/25/2018	Debit - 1596	iTunes	\$ 19.99	ID	ID	Yes	2018-10.01
10/26/2018	Debit - 1596	Uber	\$ 20.72	S. ALICEA - PERSONAL CHARGE			2018-10.08
10/26/2018	Debit - 1596	Uber	\$ 8.00	S. ALICEA - PERSONAL CHARGE			2018-10.08
10/29/2018	Debit - 1596	Facebook	\$ 7.04	67460	Yes	Yes	
10/29/2018	Debit - 1596	Direct TV Now	\$ 68.00	ID	ID	Yes	2018-10.05
10/29/2018	Debit - 1596	Uber	\$ 12.67	S. ALICEA - PERSONAL CHARGE			2018-10.08
10/29/2018	Debit - 1596	Uber	\$ 5.00	S. ALICEA - PERSONAL CHARGE			2018-10.08
10/29/2018	Debit - 1596	Uber	\$ 21.20	S. ALICEA - PERSONAL CHARGE			2018-10.08
10/29/2018	Debit - 1596	Uber	\$ 7.00	S. ALICEA - PERSONAL CHARGE			2018-10.08
10/29/2018	Debit - 1596	Uber	\$ 10.20	S. ALICEA - PERSONAL CHARGE			2018-10.08
10/29/2018	Debit - 1596	Uber	\$ 8.00	S. ALICEA - PERSONAL CHARGE			2018-10.08
10/29/2018	Debit - 1596	Classes365	\$ 50.00	67653	Yes	Yes	
10/29/2018	Debit - 1596	Uber	\$ 20.63	S. ALICEA - PERSONAL CHARGE			2018-10.08
10/29/2018	Debit - 1596	Uber	\$ 5.00	S. ALICEA - PERSONAL CHARGE			2018-10.08
10/29/2018	Debit - 1596	Uber	\$ 24.86	S. ALICEA - PERSONAL CHARGE			2018-10.08
10/29/2018	Debit - 1596	Uber	\$ 6.00	S. ALICEA - PERSONAL CHARGE			2018-10.08
10/29/2018	Debit - 1596	Uber	\$ 56.69	S. ALICEA - PERSONAL CHARGE			2018-10.08
10/29/2018	Debit - 1596	Uber	\$ 5.00	S. ALICEA - PERSONAL CHARGE			2018-10.08
10/30/2018	Debit - 1596	Sam's Club	\$ 178.12	ID	ID	Yes	2018-10.05
10/30/2018	Debit - 1596	Venmo	\$ 550.00	No	N/A	N/A	2018-10.10
10/31/2018	Debit - 1596	Amazon	\$ 59.25	No	N/A	N/A	2018-10.01
10/2/2018	1028	State of NH	\$ 94.00	NG	N/A	N/A	
10/17/2018	1033	Toshiba Business Solutions	\$ 2,000.00	ID	ID	N/A	2018-10.11

October 2018 - BofA Acct # X0593 - Operating (cont.)							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
10/2/2018	1034	Top Notch Painting	\$ 1,225.00	AA*	AA*	Yes	2018-10.02
10/1/2018	1039	Scott Palmer	\$ 1,008.61	UP	UP	UP	
10/2/2018	1040	Donna Merrill	\$ 885.76	UP	UP	UP	
10/12/2018	1044	Scott Palmer	\$ 250.00	ID	ID	N/A	2018-10.12
10/15/2018	1045	Justin Wolbert	\$ 150.00	ID	ID	N/A	2018-10.12
10/18/2018	1046	Illuminated Electric	\$ 250.00	AA*	AA*	Yes	2018-10.02
10/18/2018	1047	Donna Merrill	\$ 725.06	UP	UP	UP	
10/1/2018	Service Fee	ATM - Merrimack County	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2018-10.09
10/29/2018	Service Fee	Classes 365	\$ 1.50	NG	N/A	N/A	

Comments

2018-10.01

No documentation provided by CCCS supporting charge as a reasonable and necessary expenditure.

2018-10.02

Potentially allowable activity. Majority of charges are related to renovations and upgrades to make former retail location compliant with school codes. This activity is allowable under the CSP grant, however CCCS did not include this in their grant application.

2018-10.03

No documentation provided by CCCS supporting charge as a reasonable and necessary expenditure. CCCS provided a Target receipt for purchase of multiple items on Saturday 9/29/2018 at 5:31pm for \$65.31 (date difference due to bank settlement time), receipt included \$20.00 cash back received from purchase. No other documentation provided supporting the remaining expenditures as CCCS related.

2018-10.04

No documentation provided by CCCS supporting charge as a reasonable and necessary expenditure. CCCS provided a Target receipt for purchase of multiple items on Saturday 9/29/2018 at 8:31pm for \$61.24 (date difference due to bank settlement time). Receipt included a purchase of Budweiser beer of \$5.99. No other documentation provided supporting the remaining expenditures as CCCS related.

2018-10.05

Insufficient documentation to support transaction, unable to evaluate allowability of activity or cost.

2018-10.06

Best Buy receipt dated 10/10/2018 for \$164.98 provided by CCCS, noted store credit of \$29.97 applied against the balance, resulting in the total charge to CCCS account of \$135.01. Noted that receipt included purchase of a Black Panther phone case for \$44.99. Other purchase of \$119.99 is school related purchase for USB docking station, did not have sufficient documentation to show that purchase is CSP grant related.

2018-10.07

Home Depot receipt dated 10/16/2018 for \$182.34 provided by CCCS. Receipt has a \$149.00 purchase of a dog trainer initialed by SCA (Stephanie Alicea) as a personal purchase with the remaining balance of \$33.34 indicated as a CCCS expenditure. Remaining items purchased were odor eliminators, cleaning sprays and towels. There is insufficient documentation to show this as a reasonable and necessary expense of CCCS. No documentation provided showing that Stephanie Alicea reimbursed CCCS for the \$149.00 which was categorized as personal.

2018-10.08

Uber charges were admitted personal expenditures during discussion with Independent Accountant and Head of School Stephanie Alicea on 3/16/2020 at CCCS. Ms. Alicea further stated that she has not reimbursed CCCS for these charges.

2018-10.09

CCCS notes cash withdrawal is related to cleaning and meal expenses for open house. No underlying receipts provided, insufficient documentation.

2018-10.10

No documentation provided to support 10/30/2018 Venmo payment of \$550.00. Transaction is recorded to the technology subscription expenditure account in QuickBooks. Unable to determine nature of payment.

2018-10.11

Check #1033 dated 9/25/2018 payable to Toshiba Solutions with mem notation of "Copier/Fax/Scanner/Printer" is potentially allowable activity/cost. No documentation was provided by CCCS beyond the check image received from bank. Unable to determine if payment is related a copier lease, purchase, prepaid service plan. Additional information is required to determine if this payment represents and allowable cost under the CSP grant.

2018-10.12

CCCS did not provide supporting documentation for check #1044 payable to Scott Palmer for \$250.00 and check #1045 payable to Justin Wolbert for \$150.00 both dated October 12, 2018. ADP payroll reports were inspected for evidence of these payments and we noted that they were not included as taxable income or as a reimbursement to either employee. Unable to determine whether payments represent additional compensation, employee reimbursements, or other benefit payment to employees.

November 2018**Reimbursement**

Reported			Actual		Description
Activity ID	Function-Object Code	Expenditures	Obligated	Excess Reimbursement	
67663	1100-640	\$ 1,000.00	\$ -	\$ 1,000.00	Text Books/Core Program Material
67662	1100-322	1,000.00	-	1,000.00	Curriculum Development Reimburesment
67655	2620-530	-	508.23	(508.23)	Communications
67653	2229-340	2,017.00	75.88	1,941.12	Software
67631	1100-734	3,172.00	-	3,172.00	New Computers and Equipment
67460	2590-330	2,000.00	23.49	1,976.51	Website Development and Advertising
67458	1800-500	275.00	-	275.00	Membership Fee
		<u>\$ 9,464.00</u>	<u>\$ 607.60</u>	<u>\$ 8,856.40</u>	

Disbursements

November 2018 - BofA Acct # X0593 - Operating							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
11/7/2018	Withdrawal/ other debits	Consolidated Communications	\$ 473.23	67655	Yes	Yes	
11/5/2018	Debit - 1596	Staples	\$ 254.55	NG	N/A	N/A	
11/5/2018	Debit - 1596	Starbucks	\$ 20.00	No	N/A	N/A	2018-11.01
11/5/2018	Debit - 1596	Vesta T-Mobile	\$ 35.00	67655	Yes	Yes	
11/5/2018	Debit - 1596	iTunes	\$ 2.99	67653	Yes	Yes	
11/5/2018	Debit - 1596	GoDaddy.com	\$ 8.99	67460	Yes	Yes	
11/5/2018	Debit - 1596	Family Dollar	\$ 32.25	No	N/A	N/A	2018-11.01
11/5/2018	Debit - 1596	ATM - Cardtronics	\$ 102.50	CASH WITHDRAWAL - INSUFFICIENT DOCUMENTATION			2018-11.03
11/5/2018	Debit - 1596	Best Buy	\$ 1,861.95	67631 *	No	Yes	2018-11.04
11/5/2018	Debit - 1596	ATM - Alan's of Boscawen	\$ 202.00	CASH WITHDRAWAL - INSUFFICIENT DOCUMENTATION			2018-11.03
11/5/2018	Debit - 1596	ATM - Alan's of Boscawen	\$ 102.00	CASH WITHDRAWAL - INSUFFICIENT DOCUMENTATION			2018-11.03
11/6/2018	Debit - 1596	Liberty Utilities	\$ 1,203.75	ID	ID	N/A	2018-11.02
11/6/2018	Debit - 1596	Comcast	\$ 478.70	ID	ID	N/A	2018-11.02
11/13/2018	Debit - 1596	City of Concord - Parking	\$ 1.00	ID	ID	N/A	2018-11.02
11/13/2018	Debit - 1596	Starbucks	\$ 20.00	No	N/A	N/A	2018-11.01
11/13/2018	Debit - 1596	Margaritas	\$ 140.45	No	N/A	N/A	2018-11.01
11/13/2018	Debit - 1596	Amazon	\$ 53.64	ID	N/A	N/A	2018-11.01
11/13/2018	Debit - 1596	ATM - BofA	\$ 60.00	CASH WITHDRAWAL - INSUFFICIENT DOCUMENTATION			2018-11.03
11/13/2018	Debit - 1596	Jiffy Lube	\$ 166.96	No	N/A	N/A	2018-11.01

November 2018 - BofA Acct # X0593 - Operating(cont.)							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
11/14/2018	Debit - 1596	Amazon	\$ 472.21	No	N/A	N/A	2018-11.01
11/14/2018	Debit - 1596	Amazon	\$ 165.94	No	N/A	N/A	2018-11.01
11/14/2018	Debit - 1596	Amazon	\$ 19.98	No	N/A	N/A	2018-11.01
11/14/2018	Debit - 1596	GoDaddy.com	\$ 11.91	67653	N/A	N/A	
11/15/2018	Debit - 1596	Aldi	\$ 58.53	No	N/A	N/A	2018-11.01
11/16/2018	Debit - 1596	Constantly Pizza	\$ 78.67	No	N/A	N/A	2018-11.01
11/19/2018	Debit - 1596	Shell Oil	\$ 59.25	No	N/A	N/A	2018-11.01
11/19/2018	Debit - 1596	Starbucks	\$ 20.00	No	N/A	N/A	2018-11.01
11/20/2018	Debit - 1596	Stamps.com	\$ 15.99	No	N/A	N/A	2018-11.01
11/26/2018	Debit - 1596	Thirty-Pines Self Storage	\$ 150.00	NG	N/A	N/A	2018-05.03
11/26/2018	Debit - 1596	iTunes	\$ 0.99	67653	Yes	Yes	
11/27/2018	Debit - 1596	Best Buy	\$ 119.98	67631*	No	Yes	2018-11.04
11/28/2018	Debit - 1596	Direct TV Now	\$ 68.00	ID	ID	Yes	2018-11.02
11/28/2018	Debit - 1596	Starbucks	\$ 20.00	No	N/A	N/A	2018-11.01
11/28/2018	Debit - 1596	Classes365	\$ 50.00	67653	Yes	Yes	
11/7/2018	1050	Caroletta Alicea	\$ 3,700.00	ID	ID	N/A	2018-11.05
11/13/2018	1052	Illuminated Electric	\$ 758.50	AA*	AA*	Yes	2018-11.06
11/21/2018	1043	IRS	\$ 600.00	NG	N/A	N/A	
11/30/2018	1049	State of NH - Criminal Records	\$ 25.00	NG	N/A	N/A	
11/5/2018	Service Fee	ATM - Alan's of Boscawen	\$ 2.50	CASH WITHDRAWAL - INSUFFICIENT DOCUMENTATION			2018-11.03
11/5/2018	Service Fee	ATM - Alan's of Boscawen	\$ 2.50	CASH WITHDRAWAL - INSUFFICIENT DOCUMENTATION			2018-11.03
11/5/2018	Service Fee	ATM - Cardtronics	\$ 2.50	CASH WITHDRAWAL - INSUFFICIENT DOCUMENTATION			2018-11.03
11/26/2018	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	2018-11.01
11/28/2018	Service Fee	Classes365	\$ 1.50	NG	N/A	N/A	

Comments**2018-11.01**

No documentation provided by CCCS supporting charge as a reasonable and necessary expenditure.

2018-11.02

Insufficient documentation to support transaction, unable to evaluate allowability of activity or cost.

2018-11.03

CCCS notes cash withdrawal is related to cleaners, movers, and group events including raffles. No underlying receipts or documentation provided, insufficient documentation.

2018-11.04

Noted expenditures related to computers and related accessories. These could be considered allowable costs but were not budgeted in the CCCS grant application. Activity #67631 contains a budget for 30 iPads and accessories only and does not address other needs.

2018-11.05

Check #1050 dated 11/7/2018 payable to Vice Chair Caroletta Alicea in the amount of \$3,700.00 is recorded as a reduction to the "Loans from Officers" account.

2018-11.06

Potentially allowable activity. Majority of charges are related to renovations and upgrades to make former retail location compliant with school codes. This activity is allowable under the CSP grant, however CCCS did not include this in their grant application.

December 2018**Reimbursement**

Reported			Actual		Description
Activity ID	Function-Object Code	Expenditures	Obligated	Excess Reimbursement	
67655	2600-530	\$ -	\$ 35.00	\$ (35.00)	Communications
67653	2229-340	-	129.97	(129.97)	Software
67632	2223-730	-	527.97	(527.97)	Student needs - desktop
67460	2590-330	-	23.49	(23.49)	Website and Advertising
		\$ -	\$ 716.43	\$ (716.43)	

Disbursements

December 2018 - BofA Acct # X0593 - Operating							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
12/3/2018	Withdrawal/other debits	Online Banking Transfer - Alicea	\$ 325.00	REFUND OF \$900 DEPOSIT			2018-12.01
12/3/2018	Withdrawal/other debits	Online Banking Transfer - Alicea	\$ 15.00	REFUND OF \$900 DEPOSIT			2018-12.01
12/10/2018	Withdrawal/other debits	Online Banking Transfer - Alicea	\$ 450.00	REFUND OF \$900 DEPOSIT			2018-12.01
12/17/2018	Withdrawal/other debits	Wire Out - Caroletta Alicea	\$ 2,800.00	RETURN OF CCA OFFICER LOAN			2018-12.02
12/20/2018	Withdrawal/other debits	Liberty Utilities	\$ 500.00	ID	ID	N/A	2018-12.03
12/24/2018	Withdrawal/other debits	Customer Withdrawal Image	\$ 2,966.50	No	N/A	N/A	2018-12.04
12/24/2018	Withdrawal/other debits	Unitil Energy	\$ 1,000.00	ID	ID	N/A	2018-12.05
12/31/2018	Withdrawal/other debits	Online Banking Transfer - Alicea	\$ 550.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2018-12.01
12/31/2018	Withdrawal/other debits	Online Banking Transfer - Alicea	\$ 1,200.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2018-12.01
12/3/2018	Debit - 1596	Vesta T-Mobile	\$ 35.00	ID	ID	Yes	2018-12.03
12/5/2018	Debit - 1596	GoDaddy.com	\$ 8.99	67460	Yes	Yes	
12/10/2018	Debit - 1596	Delta Air	\$ 568.40	S. ALICEA - PERSONAL CHARGE			2018-12.06
12/10/2018	Debit - 1596	Travel Insurance Policy	\$ 38.37	S. ALICEA - PERSONAL CHARGE			2018-12.06
12/11/2018	Debit - 1596	Thinkwave	\$ 49.00	67653	Yes	Yes	
12/11/2018	Debit - 1596	GoGoAir.com	\$ 16.00	S. ALICEA - PERSONAL CHARGE			2018-12.06
12/13/2018	Debit - 1596	iTunes	\$ 19.99	67653	Yes	Yes	
12/13/2018	Debit - 1596	GoDaddy.com	\$ 119.76	NG	N/A	N/A	
12/13/2018	Debit - 1596	Dollar Tree	\$ 47.38	No	N/A	N/A	2018-12.07
12/14/2018	Debit - 1596	Best Buy	\$ 527.97	67632	No	Yes	
12/17/2018	Debit - 1596	Starbucks	\$ 30.00	No	N/A	N/A	2018-12.07
12/17/2018	Debit - 1596	Bath and Body Works	\$ 187.60	No	N/A	N/A	2018-12.07
12/17/2018	Debit - 1596	Hobby Lobby	\$ 144.24	No	N/A	N/A	2018-12.07
12/17/2018	Debit - 1596	Mr. Gs Liquidation	\$ 17.96	No	N/A	N/A	2018-12.07
12/17/2018	Debit - 1596	Michaels Store	\$ 46.78	No	N/A	N/A	2018-12.07
12/17/2018	Debit - 1596	Delta Air	\$ 614.40	S. ALICEA - PERSONAL CHARGE			2018-12.06
12/17/2018	Debit - 1596	Delta Air	\$ 764.55	S. ALICEA - PERSONAL CHARGE			2018-12.06

December 2018 - BofA Acct # X0593 - Operating (cont.)							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
12/18/2018	Debit - 1596	Travel Insurance Policy	\$ 41.47	S. ALICEA - PERSONAL CHARGE			2018-12.06
12/20/2018	Debit - 1596	Stamps.com	\$ 15.99	ID	ID	N/A	2018-12.03
12/20/2018	Debit - 1596	Unitil Energy	\$ 1,900.00	NG	N/A	N/A	
12/20/2018	Debit - 1596	Home Depot	\$ 84.16	No	N/A	N/A	2018-12.08
12/21/2018	Debit - 1596	FedEx Office	\$ 102.98	ID	ID	Yes	2018-12.03
12/24/2018	Debit - 1596	Thirty Pines Self Storage	\$ 150.00	ID	ID	Yes	2018-12.03
12/24/2018	Debit - 1596	GoGo Air.com	\$ 16.00	S. ALICEA - PERSONAL CHARGE			2018-12.06
12/24/2018	Debit - 1596	Uber	\$ 19.99	S. ALICEA - PERSONAL CHARGE			2018-12.09
12/24/2018	Debit - 1596	Uber	\$ 10.00	S. ALICEA - PERSONAL CHARGE			2018-12.09
12/26/2018	Debit - 1596	iTunes	\$ 0.99	67653	Yes	Yes	
12/28/2018	Debit - 1596	Direct TV Now	\$ 68.00	ID	ID	No	
12/28/2018	Debit - 1596	Classes365	\$ 50.00	67653	Yes	Yes	
12/31/2018	Debit - 1596	Uber	\$ 16.95	S. ALICEA - PERSONAL CHARGE			2018-12.09
12/31/2018	Debit - 1596	Uber	\$ 2.00	S. ALICEA - PERSONAL CHARGE			2018-12.09
12/5/2018	1048	Illuminated Electric	\$ -	NSF CHECK			
12/7/2018	1048	Illuminated Electric	\$ -	NSF CHECK			
12/5/2018	1053	Thermal Stor	\$ 305.00	NG	N/A	N/A	
12/10/2018	1056	Illuminated Electric	\$ 590.00	AA*	AA*	Yes	2018-12.10
12/21/2018	1057	MJ's NH Towing & Repair	\$ 1,146.17	ID	ID	Yes	2018-12.03
12/5/2018	Service Fee	NSF: Returned Item Fee	\$ 35.00	No	N/A	N/A	
12/5/2018	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
12/7/2018	Service Fee	NSF: Returned Item Fee	\$ 35.00	No	N/A	N/A	
12/17/2018	Service Fee	Wire Out - Caroletta Alicea	\$ 30.00	ID	ID	N/A	2018-12.02

Comments

2018-12.01

Noted five online banking transfers with the bank statement notation of "Alicea", totaling \$2,540.00 which were made in December 2018. The transfers were recorded in QuickBooks as a decrease to accounts payable (general ledger account # 42001); we were not provided with any underlying accounts payable transaction that would support the recording of these disbursements. As a result of these and subsequent transfers, CCCS's accounts payable balance was negative. Recording the transactions through these accounts allowed cash to be disbursed from CCCS accounts without recording an expenditure, making it less likely that a disbursement was reviewed or included in reporting to the CCCS Board. Based on information reviewed in CCCS records, the transfers appear to be made to Stephanie Alicea's personal BofA account, further investigation is required. Three withdrawals were noted by CCCS as a return of a \$900.00 deposit made by Stephanie Alicea, which was credited to CCCS bank account x0593 on 12/10/2018. These withdrawals occurred on 12/3/2018 \$325.00, 12/3/2018 \$15.00, and 12/10/2018 \$450.00. We noted that two of the transactions preceded the deposit they were reimbursing. Additional analysis is required. These transactions will not have an effect on the grant analysis.

2018-12.02

Distribution via bank wire on 12/17/2018 payable to Vice Chair, Caroletta Alicea in the amount of \$2,800.00 is recorded as a reduction to the "Loans from Officers" account.

2018-12.03

Insufficient documentation to support transaction, unable to evaluate allowability of activity or cost.

2018-12.04

12/24/2018 disbursement of \$2,966.50 is supported by an image of an Out of State Counter Withdrawal ticket dated 12/22/2018, signed by Head of School, Stephanie Alicea. A notation was added to the copy of the image by the Head of School that the withdrawal was for "Admin Asst & Teacher Pay". We examined the ADP Payroll Details report provided by CCCS for manual payments reported on 12/22/2018 and 12/24/2018 and in the amount of \$2,966.50 and none were identified. We identified the transaction in the CCCS QuickBooks file which classified transactions as "Staff Bonuses (\$996.50, \$2,000.00 SSeeley)" Scott Seeley. Scott Seeley is the general contractor who signed the contract for school renovations and there was no evidence presented that he was an employee of CCCS at any time. CCCS did not provide sufficient documentation to support this withdrawal as a necessary and reasonable expenditure of the school.

2018-12.05

Supporting documentation for \$1,000.00 Unutil payment does not identify the account that was credited with payment. Additional documentation needed to support transaction as CCCS expenditure.

2018-12.06

Delta Air and associated travel charges were admitted personal expenditures during discussion with Independent Accountant and Head of School, Stephanie Alicea on 3/16/2020 at CCCS. Ms. Alicea further stated that she has not reimbursed CCCS for these charges.

2018-12.07

No documentation provided by CCCS supporting charge as a reasonable and necessary expenditure.

2018-12.08

Documentation not sufficient to support 12/20/2018 Home Depot transaction of \$84.16 as a reasonable and necessary expenditure. Noted a gift card purchase of \$50.00 and \$4.95 activation fee on store receipt.

2018-12.09

Uber charges were admitted personal expenditures during discussion with Independent Accountant and Head of School, Stephanie Alicea on 3/16/2020 at CCCS. Ms. Alicea further stated that she has not reimbursed CCCS for these charges.

2018-12.10

Potentially allowable activity. Majority of charges are related to renovations and upgrades to make former retail location compliant with school codes. This activity is allowable under the CSP grant, however CCCS did not include this in their grant application.

2018-12.11

Noted expenditures related to purchase of a Mac Book Mini. This could be considered an allowable cost but was not budgeted in the CCCS grant application. Activity #67631 contains a budget for 30 iPads and accessories only and does not address other needs.

January 2019**Reimbursement**

Reported			Actual		Description
Activity ID	Function-Object Code	Expenditures	Obligated	Excess Reimbursement	
67663	1100-640	\$ 500.00	\$ 36.99	\$ 463.01	Text Books/Core Program Material
67653	2229-340	1,484.00	-	1,484.00	Software - Computer Technology
67655	2620-530	-	441.19	(441.19)	Communications
67654	2222-641	1,782.30	-	1,782.30	Books and Other Printed Media
67653	2229-340	-	109.98	(109.98)	Software - Computer Technology
67632	2223-730	-	9.48	(9.48)	Audiovisual
67631	1100-734	129.00	-	129.00	Computer Equipment
67460	2590-330	-	23.49	(23.49)	Website and Advertising
		\$ 3,895.30	\$ 621.13	\$ 3,274.17	

Disbursements

January 2019 - BofA Acct # X0593 - Operating							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
1/14/2019	Withdrawal/ other debits	Online Banking Transfer - Alicea	\$ 250.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2019-01.01
1/14/2019	Withdrawal/ other debits	Online Banking Transfer - Alicea	\$ 210.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2019-01.01
1/16/2019	Withdrawal/ other debits	Online Banking Transfer - Alicea	\$ 125.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2019-01.01
1/22/2019	Withdrawal/ other debits	Online Banking Transfer - Alicea	\$ 600.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2019-01.01
1/22/2019	Withdrawal/ other debits	Online Banking Transfer - Alicea	\$ 1,350.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2019-01.01
1/31/2019	Withdrawal/ other debits	Online Banking Transfer - Alicea	\$ 120.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2019-01.01
1/2/2019	Debit - 1596	01/01 #00103339	\$ 505.99	WIRE/WITHDRAWAL - UNDOCUMENTED			2019-01.02
1/2/2019	Debit - 1596	Vesta T-Mobile	\$ 35.00	67655	Yes	Yes	
1/2/2019	Debit - 1596	01/02 #000359128 WD	\$ 305.99	WIRE/WITHDRAWAL - UNDOCUMENTED			2019-01.02
1/2/2019	Debit - 1596	EVI* 01/02 #000785030 PURCHASE EVI*	\$ 522.95	WIRE/WITHDRAWAL - UNDOCUMENTED			2019-01.02
1/2/2019	Debit - 1596	EVI* 01/02 #000325232 PURCHASE EVI*	\$ 522.95	WIRE/WITHDRAWAL - UNDOCUMENTED			2019-01.02
1/3/2019	Debit - 1596	01/03 #000580329 WIRE	\$ 305.99	WIRE/WITHDRAWAL - UNDOCUMENTED			2019-01.02
1/3/2019	Debit - 1596	#000590543 TRWL	\$ 305.99	WIRE/WITHDRAWAL - UNDOCUMENTED			2019-01.02
1/3/2019	Debit - 1596	01/03 #000583957 WD	\$ 105.99	WIRE/WITHDRAWAL - UNDOCUMENTED			2019-01.02

January 2019 - BofA Acct # X0593 - Operating (cont.)							
<i>Date</i>	<i>Check No.</i>	<i>Vendor</i>	<i>Disbursement</i>	<i>Allowable Activity</i>	<i>Allowable Cost</i>	<i>Period of Performance</i>	<i>Comment/Reference</i>
1/4/2019	Debit - 1596	EVI* 246840790030047630 22668	\$ 1,300.00	WIRE/WITHDRAWAL - UNDOCUMENTED			2019-01.02
1/4/2019	Debit - 1596	0103 WI 246840790030047630 21678	\$ 1,000.00	WIRE/WITHDRAWAL - UNDOCUMENTED			2019-01.02
1/7/2019	Debit - 1596	Starbucks	\$ 25.00	No	N/A	N/A	2019-01.04
1/7/2019	Debit - 1596	Exxon Mobil	\$ 30.00	No	N/A	N/A	2019-01.04
1/7/2019	Debit - 1596	GoDaddy.com	\$ 8.99	67460	Yes	Yes	
1/7/2019	Debit - 1596	Consolidated Communications	\$ 406.19	67655	Yes	Yes	
1/7/2019	Debit - 1596	Concord Utility Payment	\$ 410.00	NG	N/A	N/A	
1/7/2019	Debit - 1596	OPC Utility Service Fee	\$ 2.95	NG	N/A	N/A	
1/7/2019	Debit - 1596	ATM - Bank of America	\$ 460.00	CASH WITHDRAWAL - UNDOCUMENTED			2019-01.06
1/7/2019	Debit - 1596	USPS	\$ 7.90	ID	ID	Yes	2019-01.03
1/10/2019	Debit - 1596	Starbucks	\$ 25.00	No	N/A	N/A	2019-01.04
1/11/2019	Debit - 1596	Thinkwave	\$ 49.00	67653	Yes	Yes	
1/11/2019	Debit - 1596	JAMF Software LLC	\$ 1,680.00	67653*	ID	N/A	2019-01.05
1/11/2019	Debit - 1596	Target	\$ 222.52	No	N/A	N/A	
1/14/2019	Debit - 1596	Thinkwave	\$ 505.99	67653*	ID	N/A	2019-01.05
1/14/2019	Debit - 1596	JAMF Software LLC	\$ 305.99	67653*	ID	N/A	2019-01.05
1/14/2019	Debit - 1596	Target	\$ 63.51	No	N/A	N/A	2019-01.04
1/14/2019	Debit - 1596	Best Buy	\$ 166.98	ID	ID	Yes	2019-01.03
1/16/2019	Debit - 1596	A & B Lock and Security	\$ 804.00	ID	ID	Yes	2019-01.03
1/17/2019	Debit - 1596	Classes365	\$ 10.50	67653*	ID	N/A	2019-01.05
1/17/2019	Debit - 1596	Classes365	\$ 21.00	67653*	ID	N/A	2019-01.05
1/17/2019	Debit - 1596	Target	\$ 35.31	ID	ID	Yes	2019-01.03
1/18/2019	Debit - 1596	iTunes	\$ 9.99	ID	ID	Yes	2019-01.03
1/22/2019	Debit - 1596	Stamps.com	\$ 15.99	ID	ID	Yes	2019-01.03
1/22/2019	Debit - 1596	Starbucks	\$ 25.00	No	N/A	N/A	2019-01.04
1/22/2019	Debit - 1596	Starbucks	\$ 20.00	No	N/A	N/A	2019-01.04
1/22/2019	Debit - 1596	ATM - Hometown Bank	\$ 403.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-01.06
1/22/2019	Debit - 1596	Concord Coach	\$ 850.00	No	N/A	N/A	2019-01.07
1/24/2019	Debit - 1596	Thirty Pines Self Storage	\$ 150.00	NG	N/A	N/A	2018-05.03
1/24/2019	Debit - 1596	Home Depot	\$ 35.76	No	N/A	N/A	2019-01.04
1/24/2019	Debit - 1596	Best Buy	\$ 14.99	No	N/A	N/A	2019-01.04
1/28/2019	Debit - 1596	iTunes	\$ 0.99	67653	Yes	Yes	
1/28/2019	Debit - 1596	Staples	\$ 170.36	NG	N/A	N/A	
1/28/2019	Debit - 1596	Staples	\$ 36.99	67663	Yes	Yes	
1/28/2019	Debit - 1596	Terrasini Pastry	\$ 38.86	No	N/A	N/A	2019-01.04
1/28/2019	Debit - 1596	Direct TV Now	\$ 68.00	ID	ID	Yes	2019-01.03

January 2019 - BofA Acct # X0593 - Operating (cont.)							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
1/28/2019	Debit - 1596	Classes365	\$ 50.00	67653	Yes	Yes	
1/28/2019	Debit - 1596	Goodwill	\$ 31.38	ID	ID	Yes	2019-01.03
1/29/2019	Debit - 1596	USPS	\$ 110.00	ID	ID	Yes	2019-01.03
1/30/2019	Debit - 1596	Staples	\$ 138.12	NG	N/A	N/A	
1/31/2019	Debit - 1596	HMCO Books	\$ 65.25	ID	ID	Yes	2019-01.03
1/31/2019	Debit - 1596	Cumberland Farms	\$ 40.00	No	N/A	N/A	2019-01.04
1/2/2019	Service Fee	01/01 #00103339	\$ 2.50	WIRE/WITHDRAWAL - UNDOCUMENTED			2019-01.02
1/2/2019	Service Fee	01/02 #000359128	\$ 2.50	WIRE/WITHDRAWAL - UNDOCUMENTED			2019-01.02
1/3/2019	Service Fee	01/03 #000580329 WIRE FEE	\$ 2.50	WIRE/WITHDRAWAL - UNDOCUMENTED			2019-01.02
1/3/2019	Service Fee	01/03 #000590543 TRWL FEE	\$ 2.50	WIRE/WITHDRAWAL - UNDOCUMENTED			2019-01.02
1/14/2019	Service Fee	EVI* 246840790030047630 22668	\$ 2.50	WIRE/WITHDRAWAL - UNDOCUMENTED			2019-01.02
1/14/2019	Service Fee	01/13 #000114197 WITHDRWL	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-01.06
1/17/2019	Service Fee	Classes365	\$ 0.63	NG	N/A	N/A	
1/17/2019	Service Fee	Classes365	\$ 0.32	NG	N/A	N/A	
1/22/2019	Service Fee	ATM - Hometown Bank	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-01.06
1/28/2019	Service Fee	Classes365	\$ 1.50	NG	N/A	N/A	

Comments**2019-01.01**

Noted six online banking transfers with the bank statement notation of "Alicea" totaling \$2,655.00 which occurred during January 2019. Five transfers totaling \$1,305.00 were recorded in QuickBooks as a decrease to accounts payable (general ledger account # 42001); we were not provided with any documentation that would support these disbursements. The result of these and subsequent transfers, is a negative balance in accounts payable. Recording the transactions through accounts payable allowed cash to be disbursed from CCCS accounts without recording an expenditure, making it less likely that a disbursement was reviewed or included in reporting to the CCCS Board. One transfer of \$1,300.00 dated 1/22/2019 is recorded as a reduction in the Loan from Officers account as a repayment to Caroletta Alicea, Vice Chair. Based on the CCCS bank statement, the transfer appears to be made to Stephanie Alicea's personal BofA account.

2019-01.02

Undocumented bank wire/disbursement transaction. No supporting documentation provided by CCCS to support these transactions as reasonable and necessary expenditures of CCCS.

2019-01.03

Insufficient documentation to support transaction, unable to evaluate allowability of activity or cost.

2019-01.04

No documentation provided by CCCS supporting charge as a reasonable and necessary expenditure.

2019-01.05

Disbursements represent likely allowable activity for software purchases budgeted in the CSP grant. CCCS did not provide any documentation beyond the bank statement charge to support these disbursements. Unable to determine allowability of activity/cost.

2019-01.06

Undocumented cash withdrawal.

2019-01.07

Concord Coach bus ticket purchase. No information provided showing this as school related travel expense.

February 2019*Reimbursement*

Reported			Actual		Description
Activity ID	Function-Object Code	Expenditures	Obligated	Excess Reimbursement	
67655	2620-530	\$ -	\$ 35.00	\$ (35.00)	Communications
					Library and Media
67654	2222-641	-	12.99	(12.99)	Services Reimbursement
67653	2229-340	-	109.98	(109.98)	Software
67632	2222-7330	-	12.47	(12.47)	Audiovisual
67460	2590-330	-	23.49	(23.49)	Website and Advertising
		\$ -	\$ 193.93	\$ (193.93)	

Disbursements

February 2019 - BofA Acct # X0593 - Operating							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
2/20/2019	Withdrawal/ other debits	Energy North	\$ 786.86	ID	ID	N/A	2019-02.01
2/27/2019	Withdrawal/ other debits	Energy North	\$ 1,590.47	ID	ID	N/A	2019-02.01
2/1/2019	Debit - 1596	Vesta T-Mobile	\$ 35.00	67655	Yes	Yes	
2/1/2019	Debit - 1596	Concord Utility Payment	\$ 500.62	NG	N/A	N/A	
2/4/2019	Debit - 1596	OPC Utility Service Fee	\$ 2.95	NG	N/A	N/A	
2/4/2019	Debit - 1596	Joann Stores	\$ 42.28	No	N/A	N/A	2019-02.02
2/4/2019	Debit - 1596	Michaels Store	\$ 11.70	No	N/A	N/A	2019-02.02
2/5/2019	Debit - 1596	GoDaddy.com	\$ 8.99	67460	Yes	Yes	
2/7/2019	Debit - 1596	Comcast	\$ 598.63	ID	ID	N/A	2019-02.01
2/11/2019	Debit - 1596	ATM - Franklin Savings Bank	\$ 563.00	CASH WITHDRAWAL - UNDOCUMENTED			2019-02.03
2/11/2019	Debit - 1596	Thinkwave	\$ 49.00	67653	Yes	Yes	
2/11/2019	Debit - 1596	Best Buy	\$ 405.99	No	N/A	N/A	2019-02.02
2/11/2019	Debit - 1596	Target	\$ 69.02	No	N/A	N/A	2019-02.02
2/12/2019	Debit - 1596	Michaels Store	\$ 151.57	No	N/A	N/A	2019-02.02
2/19/2019	Debit - 1596	iTunes	\$ 9.99	ID	ID	Yes	2019-02.01
2/19/2019	Debit - 1596	Circle K	\$ 23.00	No	N/A	N/A	2019-02.02
2/19/2019	Debit - 1596	Unitil Energy	\$ 4,000.00	NG	N/A	N/A	
2/19/2019	Debit - 1596	Walmart	\$ 187.72	No	N/A	N/A	2019-02.02
2/20/2019	Debit - 1596	U-Haul Moving & Storage	\$ 104.70	ID	ID	Yes	2019-02.01
2/20/2019	Debit - 1596	Stamps.com	\$ 15.99	ID	ID	Yes	2019-02.01
2/20/2019	Debit - 1596	Home Depot	\$ 87.97	NG	N/A	N/A	
2/20/2019	Debit - 1596	Home Depot	\$ 172.35	No	N/A	N/A	2019-02.02
2/22/2019	Debit - 1596	Unitil Energy	\$ 3,020.90	NG	N/A	N/A	
2/25/2019	Debit - 1596	Thirty Pines Self Storage	\$ 150.00	NG	N/A	N/A	2018-05.03
2/25/2019	Debit - 1596	iTunes	\$ 0.99	67653	Yes	Yes	
2/25/2019	Debit - 1596	Mr. G's Liquidation	\$ 69.75	No	N/A	N/A	2019-02.02
2/25/2019	Debit - 1596	Home Depot	\$ 124.45	No	N/A	N/A	2019-02.02
2/25/2019	Debit - 1596	ATM - TD Bank	\$ 263.00	CASH WITHDRAWAL - UNDOCUMENTED			2019-02.03

February 2019 - BofA Acct # X0593 - Operating (cont.)							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
2/26/2019	Debit - 1596	Starbucks	\$ 20.00	No	N/A	N/A	2019-02.02
2/26/2019	Debit - 1596	ATT Authorized Retailer	\$ 273.99	NG	N/A	N/A	
2/26/2019	Debit - 1596	Home Depot	\$ 179.38	ID	ID	Yes	2019-02.01
2/28/2019	Debit - 1596	AT&T BDLR	\$ 225.00	No	N/A	N/A	2019-02.02
2/28/2019	Debit - 1596	Direct TV Now	\$ 68.00	ID	ID	Yes	2019-02.01
2/28/2019	Debit - 1596	Classes365	\$ 50.00	67653	Yes	Yes	
2/28/2019	Debit - 1596	iTunes	\$ 12.99	67654	Yes	Yes	
2/28/2019	Debit - 1596	iTunes	\$ 34.97	ID	ID	Yes	2019-02.01
2/15/2019	1060	BBBS NH	\$ 100.00	NG	N/A	N/A	
2/23/2019	1062	Sabrina Rando	\$ 12,000.00	SABRINA RANDO - UNDOCUMENTED LOAN			2019-02.04
2/11/2019	Service Fee	ATM - Franklin Savings Bank	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-02.03
2/11/2019	Service Fee	02/10 #000034398 Acces FEE	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-02.03
2/25/2019	Service Fee	ATM - TD Bank	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-02.03
2/28/2019	Service Fee	Classes365	\$ 1.50	NG	N/A	N/A	

Comments**2018-02.01**

Insufficient documentation to support transaction, unable to evaluate allowability of activity or cost.

2019-02.02

No documentation provided by CCCS supporting charge as a reasonable and necessary expenditure.

2019-02.03

Undocumented cash withdrawal.

2019-02.04

Check #1062 dated 2/23/2019 was issued to Sabrina Rando for \$12,000.00. The is check was recorded as an expenditure to account #2210-65160 Improvement of Instruction – Training – Continued Education. No support was provided for this disbursement. A review of the check image provided by Bank of America contained a reference of “Biz Ln”. Additional activity related to Sabrina Rando was identified in March 2019, check #1058 payable to Sabrina Rando was issued on 3/13/2019. This check was also charged to account #2210-65160, and no supporting documentation was provided. The Head of School indicated that these payments were related to a training that never occurred, and that fees were refunded to CCCS by Sabrina Rando. The Head of School provided a copy of a check #0201 dated 4/18/2019 issued to Stephanie Alicea by Prime Lifetime Services, LLC for \$3,000.00, Sabrina Rando is listed as the company’s Owner and Executive Director according to the website. A reference of “loan – partial repayment” was noted on this check. A deposit was made to the CCCS BofA operating account on 4/24/2019 for \$3,000.00, however this transaction is recorded in QuickBooks as a loan from Caroletta Alicea. We were not provided with documentation verifying that this check was deposited into a CCCS account. The Head of School also noted a \$3,000.00 refund payment that was made by Sabrina Rando directly towards the CCCS past due Unitil bill. We obtained a copy of an email dated 5/19/2019 that lists a \$3,000.00 payment from Sabrina Rando to the CCCS Unitil account. An additional \$5,000.00 payment was made via bank wire on 6/28/2019 from Sabrina Rando’s Citizens Bank account. This payment was verified on the CCCS June 2019 BofA operating account statement.

These disbursements and repayments were reviewed with Head of School, Stephanie Alicea on March 16, 2020 at CCCS. The Head of School indicated that these payments were for training at CCCS that was planned but never occurred. Ms. Alicea stated the amounts were not a loan and she did not know why there were references to a loan on the check. She further stated that all amounts had been repaid by Sabrina Rando/Prime Lifetime Services, LLC. An unsigned letter on Prime Lifetime Services, LLC letterhead dated March 13, 2019 was provided to the Independent Accountant via email on March 20, 2020. This document outlined a potential collaboration between CCCS and Prime Lifetime Services, LLC, and did not contain any references to training or continuing education. The information provided by the Head of School does not support the claim that all funds disbursed to Sabrina Rando have been repaid. Based on conflicting information in QuickBooks the amount disbursed to Sabrina Rando is at least \$15,000.00, with the potential for an additional \$1,146.17 based on documentation in QuickBooks. Based on the documentation examined related to repayments only \$8,000.00 has been verified, with the possibility of another \$3,000.00 that may have been paid to Stephanie Alicea, which we are unable to verify has been deposited into a CCCS bank account. The range of funds potentially due to CCCS related to Sabrina Rando ranges between \$4,000.00 and \$8,146.17, a more precise figure is not available due to conflicting information and a lack of source documents.

No documentation has been provided showing any actual or potential training occurred.

March 2019**Reimbursement**

Reported			Actual		Description
Activity ID	Function-Object Code	Expenditures	Obligated	Excess Reimbursement	
67655	2620-530	\$ -	\$ 282.97	\$ (282.97)	Communications
					Library and Media
67654	2222-641	-	14.99	(14.99)	Services
67653	2229-340	-	109.98	(109.98)	Software
67460	2590-330	-	23.49	(23.49)	Website and Advertising
		\$ -	\$ 431.43	\$ (431.43)	

Disbursements

March 2019 - BoFA Acct# X0593 - Operating							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
3/28/2019	Withdrawal/ other debits	Energy North	\$ 1,495.12	ID	ID	Yes	2019-03.01
3/4/2019	Debit - 1596	Vesta T-Mobile	\$ 35.00	67655	Yes	Yes	
3/4/2019	Debit - 1596	ATM - Franklin Savings Bank	\$ 503.00	CASH WITHDRAWAL - UNDOCUMENTED			2019-03.02
3/4/2019	Debit - 1596	503C 03/03 #000256111 Global Acces	\$ 285.99	CASH WITHDRAWAL - UNDOCUMENTED			2019-03.02
3/4/2019	Debit - 1596	Home Depot	\$ 396.55	No	N/A	N/A	2019-03.03
3/5/2019	Debit - 1596	GoDaddy.com	\$ 8.99	67460	Yes	Yes	
3/5/2019	Debit - 1596	MJ'S New Hampshire Towing	\$ 366.22	No	N/A	N/A	2019-03.03
3/6/2019	Debit - 1596	Pinard Waste System	\$ 480.00	No	N/A	N/A	2019-03.03
3/6/2019	Debit - 1596	Best Buy	\$ 959.73	67631*	No	Yes	2019-03.06
3/6/2019	Debit - 1596	Target	\$ 10.96	No	N/A	N/A	2019-03.03
3/7/2019	Debit - 1596	iTunes	\$ 11.97	No	N/A	N/A	2019-03.03
3/8/2019	Debit - 1596	Concord Utility Payment	\$ 500.00	ID	ID	Yes	2019-03.01
3/8/2019	Debit - 1596	Walmart Supercenter	\$ 79.95	No	N/A	N/A	2019-03.03
3/11/2019	Debit - 1596	OPC Utility Service Fee	\$ 2.95	ID	ID	Yes	2019-03.01
3/11/2019	Debit - 1596	Sunoco	\$ 83.01	No	N/A	N/A	2019-03.03
3/11/2019	Debit - 1596	Steeplegate Mall	\$ 10,295.00	NG	No	No	
3/11/2019	Debit - 1596	Steeplegate Mall	\$ 505.99	NG	No	No	
3/11/2019	Debit - 1596	5-3 03/09 #000188615 WITHDRWL Global Cash	\$ 205.99	CASH WITHDRAWAL - UNDOCUMENTED			2019-03.02
3/11/2019	Debit - 1596	EVI*M 03/09 #000796137 PURCHASE EVI*	\$ 418.95	WIRE/WITHDRAWAL - UNDOCUMENTED			2019-03.05
3/11/2019	Debit - 1596	Thinkwave	\$ 49.00	67653	Yes	Yes	
3/12/2019	Debit - 1596	Best Buy	\$ 247.97	67655	Yes	Yes	
3/13/2019	Debit - 1596	Amazon	\$ 29.91	NG	N/A	N/A	
3/13/2019	Debit - 1596	iTunes	\$ 14.99	67654	Yes	Yes	

March 2019 - BofA Acct# X0593 - Operating							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
3/14/2019	Debit - 1596	iTunes	\$ 18.98	No	N/A	N/A	2019-03.03
3/14/2019	Debit - 1596	iTunes	\$ 14.99	No	N/A	N/A	2019-03.03
3/15/2019	Debit - 1596	Starbucks	\$ 20.00	No	N/A	N/A	2019-03.03
3/18/2019	Debit - 1596	Delta Air	\$ 923.05	S. ALICEA - PERSONAL CHARGE			2019-03.04
3/18/2019	Debit - 1596	Travel Insurance Policy	\$ 62.31	S. ALICEA - PERSONAL CHARGE			2019-03.04
3/18/2019	Debit - 1596	Starbucks	\$ 20.00	No	N/A	N/A	2019-03.03
3/18/2019	Debit - 1596	iTunes	\$ 9.99	ID	ID	Yes	2019-03.01
3/20/2019	Debit - 1596	Starbucks	\$ 20.00	NO	N/A	N/A	2019-03.03
3/20/2019	Debit - 1596	Stamps.com	\$ 15.99	ID	ID	Yes	2019-03.01
3/21/2019	Debit - 1596	Pinard Waste System	\$ 297.85	No	N/A	N/A	2019-03.03
3/25/2019	Debit - 1596	Thirty Pines Self Storage	\$ 150.00	ID	ID	N/A	2019-03.01
3/25/2019	Debit - 1596	iTunes	\$ 0.99	67653	Yes	Yes	
3/26/2019	Debit - 1596	GoGoAir.com	\$ 16.00	S. ALICEA - PERSONAL CHARGE			2019-03.04
3/28/2019	Debit - 1596	Direct TV Now	\$ 68.00	ID	ID	N/A	2019-03.01
3/28/2019	Debit - 1596	Classes365	\$ 50.00	67653	Yes	Yes	
3/13/2019	1058	Sabrina Rando	\$ 3,000.00	SABRINA RANDO - UNSUPPORTED PAYMENT			2019-02.04
3/4/2019	Service Fee	ATM - Franklin Savings Bank	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-03.02
3/4/2019	Service Fee	503C 03/03 #000256111 Global Acces FEE	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-03.02
3/11/2019	Service Fee	5-3C03/09 #000188615 WITHDRWL Global Acces	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-03.02
3/14/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
3/15/2019	Service Fee	Overdraft Protection Fee	\$ 12.00	No	N/A	N/A	
3/18/2019	Service Fee	Overdraft Protection Fee	\$ 12.00	No	N/A	N/A	
3/20/2019	Service Fee	Overdraft Protection Fee	\$ 12.00	No	N/A	N/A	
3/21/2019	Service Fee	Overdraft Protection Fee	\$ 12.00	No	N/A	N/A	
3/25/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
3/28/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
3/28/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
3/28/2019	Service Fee	NSF: Returned Item Fee	\$ 35.00	No	N/A	N/A	
3/28/2019	Service Fee	Overdraft Protection Fee	\$ 12.00	No	N/A	N/A	
3/28/2019	Service Fee	Classes365	\$ 1.50	NG	No	No	

Comments

2019-03.01

Insufficient documentation to support transaction, unable to evaluate allowability of activity or cost.

2019-03.02

Undocumented cash withdrawal.

2019-03.03

No documentation provided by CCCS supporting charge as a reasonable and necessary expenditure.

2019-03.04

Delta Air and associated travel charges were admitted personal expenditures during discussion with Independent Accountant and Head of School Stephanie Alicea on 3/16/2020 at CCCS. Ms. Alicea further stated that she has not reimbursed CCCS for these charges.

2019-03.05

Undocumented bank wire/disbursement transaction. No supporting documentation provided by CCCS to support these transactions as reasonable and necessary expenditures of CCCS.

2019-03.06

Purchase of additional iPads and peripheral equipment in excess of 30 iPads budgeted in CCCS grant application.

April 2019*Reimbursement*

Reported			Actual		Description
Activity ID	Function-Object Code	Expenditures	Obligated	Excess Reimbursement	
67655	2620-530	\$ -	\$ 35.00	\$ (35.00)	Communications
67654	2222-641	-	2.99	(2.99)	Library Media
67653	2229-340	-	49.99	(49.99)	Software
67632	2222-730	-	32.32	(32.32)	Audiovisual
67631	1100-734	255.03	-	255.03	Computer Equipment
67460	2590-330	-	23.49	(23.49)	Website and Advertising
		\$ 255.03	\$ 143.79	\$ 111.24	

Disbursements

April 2019 - BoFA Acct # X0593 - Operating							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
4/2/2019	Withdrawal/ other debits	Online Banking Transfer - Alicea	\$ 250.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2019-04.01
4/3/2019	Withdrawal/ other debits	Energy North	\$ 1,495.12	ID	ID	Yes	2019-04.02
4/8/2019	Withdrawal/ other debits	Online Banking Transfer - Alicea	\$ 250.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2019-04.01
4/8/2019	Withdrawal/ other debits	Online Banking Transfer - Alicea	\$ 100.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2019-04.01
4/9/2019	Withdrawal/ other debits	Online Banking Transfer - Alicea	\$ 40.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2019-04.01
4/26/2019	Withdrawal/ other debits	Energy North	\$ 852.32	ID	ID	Yes	2019-04.02
4/1/2019	Debit - 1596	Venmo	\$ 425.00	No	N/A	N/A	2019-04.03
4/2/2019	Debit - 1596	Vesta T-Mobile	\$ 35.00	67655	Yes	Yes	
4/4/2019	Debit - 1596	Comcast	\$ 614.82	ID	ID	Yes	2019-04.02
4/4/2019	Debit - 1596	Home Depot	\$ 55.62	No	N/A	N/A	2019-04.03
4/5/2019	Debit - 1596	GoDaddy.com	\$ 8.99	67460	Yes	Yes	
4/8/2019	Debit - 1596	Dunkin	\$ 9.06	No	N/A	N/A	2019-04.03
4/8/2019	Debit - 1596	Dunkin	\$ 3.65	No	N/A	N/A	2019-04.03
4/8/2019	Debit - 1596	Little Ray's Reptile	\$ 48.00	ID	ID	N/A	2019-04.02
4/8/2019	Debit - 1596	Access Withdrawal	\$ 205.99	CASH WITHDRAWAL - UNDOCUMENTED			2019-04.04
4/10/2019	Debit - 1596	AT&T	\$ 138.00	ID	ID	Yes	2019-04.06
4/10/2019	Debit - 1596	AT&T	\$ 199.98	ID	ID	Yes	2019-04.06
4/11/2019	Debit - 1596	Thinkwave	\$ 49.00	67653	Yes	Yes	
4/12/2019	Debit - 1596	Exxon Mobil	\$ 40.00	No	N/A	N/A	2019-04.03
4/12/2019	Debit - 1596	Starbucks	\$ 15.00	No	N/A	N/A	2019-04.03
4/12/2019	Debit - 1596	Starbucks	\$ 25.00	No	N/A	N/A	2019-04.03
4/15/2019	Debit - 1596	Target	\$ 108.25	No	N/A	N/A	2019-04.03
4/15/2019	Debit - 1596	iTunes	\$ 2.99	67654	Yes	Yes	
4/15/2019	Debit - 1596	TDS	\$ 278.77	ID	ID	N/A	2019-04.02
4/15/2019	Debit - 1596	Metavante - TDS Convenience Fee	\$ 3.95	ID	ID	N/A	2019-04.02
4/15/2019	Debit - 1596	Alan's at Boscawen	\$ 49.75	No	N/A	N/A	2019-04.03
4/18/2019	Debit - 1596	iTunes	\$ 9.99	ID	ID	Yes	2019-04.02

April 2019 - BofA Acct # X0593 - Operating (cont.)							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
4/22/2019	Debit - 1596	Stamps.com	\$ 15.99	ID	ID	Yes	2019-04.02
4/22/2019	Debit - 1596	iTunes	\$ 9.99	ID	ID	Yes	2019-04.02
4/24/2019	Debit - 1596	Thirty Pines Self Storage	\$ 150.00	NG	N/A	N/A	2018-05.03
4/25/2019	Debit - 1596	iTunes	\$ 0.99	67653	Yes	Yes	
4/5/2019	1065	Cash	\$ 7,000.00	REPAYMENT OF A. ALICEA LOAN			2019-04.05
4/8/2019	Service Fee	Access Withdrawal Fee	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-04.04
4/26/2019	Service Fee	NSF: Returned Item Fee	\$ 35.00	CASH WITHDRAWAL - UNDOCUMENTED			2019-04.04

Comments**2019-04.01**

Noted five online banking transfers with the bank statement notation of "Alicea", totaling \$640.00 which were made in April 2019. These transactions were recorded in QuickBooks as repayments of Officer loans (\$500.00) and teacher salaries (\$140.00). No documentation was provided to support these transactions. Based on information reviewed in CCCS records, the transfers appear to be made to Stephanie Alicea's personal BofA account, further investigation is required.

2019-04.02

Insufficient documentation to support transaction, unable to evaluate allowability of activity or cost.

2019-04.03

No documentation provided by CCCS supporting charge as a reasonable and necessary expenditure.

2019-04.04

Undocumented cash withdrawal.

2019-04.05

Check #1065 dated 4/5/2019 payable to "cash" in the amount of \$7,000.00 was signed and endorsed by Caroletta Alicea. QuickBooks records this transaction as a reduction to the Loans from Officer account, referencing a corresponding deposit of \$7,000.00 received from Andrew Alicea. A counter credit in the amount of \$7,000.00 was made to the CCCS BofA operating account on 3/29/2019. This transaction does not have an impact on the grant analysis.

2019-04.06

AT&T charge is potentially allowable based on grant application. CCCS did not provide information regarding charge.

May 2019*Reimbursement*

Reported			Actual		Description
Activity ID	Function-Object Code	Expenditures	Obligated	Excess Reimbursement	
67655	2620-530	\$ -	\$ 35.00	\$ (35.00)	Communications
67653	2229-340	-	165.98	(165.98)	Software
67460	2590-330	-	39.45	(39.45)	Website and Advertising
		\$ -	\$ 240.43	\$ (240.43)	

Disbursements

May 2019 - BoFA Acct # X0593 - Operating							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
5/2/2019	Withdrawal/other debits	Energy North	\$ 852.32	ID	ID	Yes	2019-05.01
5/20/2019	Withdrawal/other debits	Online Banking Transfer - Alicea	\$ 325.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2019-05.02
5/28/2019	Withdrawal/other debits	Energy North	\$ 848.22	ID	ID	Yes	2019-05.01
5/2/2019	Debit - 1596	Vesta T-Mobile	\$ 35.00	67655	Yes	Yes	
5/2/2019	Debit - 1596	Classes365	\$ 50.00	67653	Yes	Yes	
5/2/2019	Debit - 1596	USPS	\$ 5.10	NG	N/A	N/A	
5/3/2019	Debit - 1596	Moritomo Japan	\$ 39.00	No	N/A	N/A	2019-05.03
5/6/2019	Debit - 1596	Starbucks	\$ 35.00	No	N/A	N/A	2019-05.03
5/6/2019	Debit - 1596	GoDaddy.com	\$ 9.99	67460	Yes	Yes	
5/6/2019	Debit - 1596	ATM	\$ 202.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-05.04
5/6/2019	Debit - 1596	Walmart Supercenter	\$ 182.25	No	N/A	N/A	2019-05.03
5/6/2019	Debit - 1596	Lakehouse Tavern	\$ 116.03	No	N/A	N/A	2019-05.03
5/6/2019	Debit - 1596	Cumberland Farms	\$ 6.38	No	N/A	N/A	2019-05.03
5/7/2019	Debit - 1596	TDS	\$ 90.05	ID	ID	Yes	2019-05.01
5/7/2019	Debit - 1596	Metavante - TDS Convenience Fee	\$ 3.95	ID	ID	Yes	2019-05.01
5/8/2019	Debit - 1596	McDonald's	\$ 10.77	No	N/A	N/A	2019-05.03
5/9/2019	Debit - 1596	iTunes	\$ 15.99	67653	Yes	Yes	
5/9/2019	Debit - 1596	Circle K	\$ 55.70	No	N/A	N/A	2019-05.03
5/9/2019	Debit - 1596	Edible Arrangements	\$ 54.48	No	N/A	N/A	2019-05.03
5/13/2019	Debit - 1596	Thinkwave	\$ 49.00	67653	Yes	Yes	
5/14/2019	Debit - 1596	AT&T	\$ 92.56	ID	ID	No	2019-05.01
5/16/2019	Debit - 1596	Lowe's	\$ 15.94	ID	ID	No	2019-05.01
5/20/2019	Debit - 1596	iTunes	\$ 9.99	ID	ID	Ni	2019-05.01
5/20/2019	Debit - 1596	AutoServ of Tilton	\$ 159.99	No	N/A	N/A	2019-05.03
5/20/2019	Debit - 1596	ATM - Merrimack County	\$ 43.00	CASH WITHDRAWAL - UNDOCUMENTED			2019-05.04
5/20/2019	Debit - 1596	Stamps.com	\$ 15.99	ID	ID	Yes	2019-05.01
5/21/2019	Debit - 1596	Delta Air	\$ 72.90	S. ALICEA - PERSONAL CHARGE			2019-05.05

May 2019 - BofA Acct # X0593 - Operating (cont.)							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
5/21/2019	Debit - 1596	Starbucks	\$ 25.00	No	N/A	N/A	2019-05.03
5/21/2019	Debit - 1596	ATM - Cardtronics	\$ 62.75	CASH WITHDRAWAL - UNDOCUMENTED			2019-05.04
5/21/2019	Debit - 1596	Shaws - Osco	\$ 34.91	No	N/A	N/A	2019-05.03
5/21/2019	Debit - 1596	Shaws - Osco	\$ 11.98	ID	ID	Yes	2019-05.01
5/22/2019	Debit - 1596	GoDaddy.com	\$ 359.28	ID	ID	N/A	2019-05.01
5/22/2019	Debit - 1596	Unitil Energy	\$ 114.00	ID	ID	N/A	2019-05.01
5/23/2019	Debit - 1596	GoDaddy.com	\$ 39.34	NG	N/A	N/A	
5/23/2019	Debit - 1596	ATM - Service Credit Union	\$ 203.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-05.04
5/24/2019	Debit - 1596	Thirty Pines Self Storage	\$ 150.00	ID	ID	Yes	2019-05.01
5/24/2019	Debit - 1596	Aubuchon Hardware	\$ 44.25	ID	ID	Yes	2019-05.01
5/28/2019	Debit - 1596	iTunes	\$ 0.99	67653	Yes	Yes	
5/28/2019	Debit - 1596	Alan's at Boscawen	\$ 45.75	No	N/A	N/A	2019-05.03
5/28/2019	Debit - 1596	Facebook	\$ 29.46	67460	Yes	Yes	
5/28/2019	Debit - 1596	Classes365	\$ 50.00	67653	Yes	Yes	
5/28/2019	Debit - 1596	Ocean State Job Lot	\$ 88.58	No	N/A	N/A	2019-05.03
5/29/2019	Debit - 1596	D'Angelos Grill	\$ 37.64	No	N/A	N/A	2019-05.03
5/31/2019	Debit - 1596	Intown Concord	\$ 475.00	ID	ID	N/A	2019.05.01
5/2/2019	Service Fee	Classes365	\$ 1.50	NG	N/A	N/A	
5/6/2019	Service Fee	ATM	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-05.04
5/20/2019	Service Fee	ATM - Merrimack County	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-05.04
5/21/2019	Service Fee	ATM - Cardtronics	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-05.04
5/23/2019	Service Fee	ATM - Service Credit Union	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-05.04
5/28/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
5/28/2019	Service Fee	Overdraft Protection Fee	\$ 12.00	No	N/A	N/A	
5/28/2019	Service Fee	Classes365	\$ 1.50	NG	N/A	N/A	
5/29/2019	Service Fee	Overdraft Protection Fee	\$ 12.00	No	N/A	N/A	
5/31/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	

Comments**2019-05.01**

Insufficient documentation to support transaction, unable to evaluate allowability of activity or cost.

2019-05.02

Online banking transfer with the bank statement notation of "Alicea" for \$325.00 on 5/20/2019. Transaction was recorded in QuickBooks as teacher salaries. No documentation was provided to support this transaction. Based on the CCCS bank statement, the transfer appears to be made to Stephanie Alicea's personal BofA account.

2019-05.03

No documentation provided by CCCS supporting charge as a reasonable and necessary expenditure.

2019-05.04

Undocumented cash withdrawal.

2019-05.05

Delta Air and associated travel charges were admitted personal expenditures during discussion with Independent Accountant and Head of School, Stephanie Alicea on 3/16/2020 at CCCS.

June 2019**Reimbursement**

Reported			Actual		
Activity ID	Function-Object Code	Expenditures	Obligated	Excess Reimbursement	Description
67653	2229-340	\$ -	\$ 99.99	\$ (99.99)	Software
67460	2590-330	-	405.77	(405.77)	Website and Advertising
67458	2400-810	-	53.00	(53.00)	Membership
		\$ -	\$ 558.76	\$ (558.76)	

Disbursements

June 2019 - BofA Acct # X0593 - Operating							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
6/3/2019	Withdrawal/other debits	Online Banking Transfer - Alicea	\$ 40.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2019-06.01
6/4/2019	Withdrawal/other debits	Online Banking Transfer - Alicea	\$ 20.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2019-06.01
6/7/2019	Withdrawal/other debits	Online Banking Transfer - Alicea	\$ 50.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2019-06.01
6/10/2019	Withdrawal/other debits	Online Banking Transfer - Alicea	\$ 200.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2019-06.01
6/10/2019	Withdrawal/other debits	Online Banking Transfer - Alicea	\$ 300.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2019-06.01
6/11/2019	Withdrawal/other debits	Clover App	\$ 15.48	NG	N/A	N/A	
6/28/2019	Withdrawal/other debits	Online Banking Transfer - Alicea	\$ 250.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2019-06.01
6/28/2019	Withdrawal/other debits	Energy North	\$ 194.21	ID	ID	N/A	2019-06.02
6/4/2019	Debit - 1596	Monkey Trunks	\$ 735.00	ID	ID	N/A	2019-06.02
6/5/2019	Debit - 1596	GoDaddy.com	\$ 9.99	67460	Yes	Yes	
6/7/2019	Debit - 1596	Comcast	\$ 594.20	ID	ID	N/A	2019-06.02
6/10/2019	Debit - 1596	Starbucks	\$ 30.00	No	N/A	N/A	2019-06.03
6/10/2019	Debit - 1596	TJ Maxx	\$ 66.95	No	N/A	N/A	2019-06.03
6/10/2019	Debit - 1596	Marshalls	\$ 82.96	No	N/A	N/A	2019-06.03
6/10/2019	Debit - 1596	Walmart Supercenter	\$ 93.19	No	N/A	N/A	2019-06.03
6/10/2019	Debit - 1596	ATM - Franklin Savings Bank	\$ 283.00	CASH WITHDRAWAL - UNDOCUMENTED			2019-06.04
6/10/2019	Debit - 1596	Cumberland Farms	\$ 60.00	No	No	N/A	2019-06.03
6/11/2019	Debit - 1596	Thinkwave	\$ 49.00	67653	Yes	Yes	
6/11/2019	Debit - 1596	City of Concord Parking	\$ 3.00	ID	ID	N/A	2019-06.02
6/11/2019	Debit - 1596	The Works Café	\$ 12.29	No	N/A	N/A	2019-06.03
6/11/2019	Debit - 1596	Mr. G's Liquidation	\$ 23.93	No	N/A	N/A	2019-06.03
6/12/2019	Debit - 1596	Puppyfind.com	\$ 5.99	S. ALICEA - PERSONAL CHARGE			2019-06.05
6/13/2019	Debit - 1596	Venmo (Neil Snow)	\$ 375.00	67460	Yes	Yes	
6/14/2019	Debit - 1596	iTunes	\$ 15.99	No	N/A	N/A	2019-06.03
6/14/2019	Debit - 1596	ATM	\$ 82.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-06.04
6/17/2019	Debit - 1596	Common Man	\$ 117.86	No	N/A	N/A	2019-06.03
6/17/2019	Debit - 1596	Alan's at Boscawen	\$ 22.25	No	N/A	N/A	2019-06.03

June 2019 - BofA Acct # X0593 - Operating (cont.)							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
6/17/2019	Debit - 1596	Touch Tunes	\$ 10.00	No	N/A	N/A	2019-06.03
6/17/2019	Debit - 1596	Alan's at Boscawen	\$ 23.05	No	N/A	N/A	2019-06.03
6/17/2019	Debit - 1596	ATM - Franklin Savings Bank	\$ 103.00	CASH WITHDRAWAL - UNDOCUMENTED			2019.06.04
6/17/2019	Debit - 1596	Netflix	\$ 15.99	No	N/A	N/A	2019-06.03
6/17/2019	Debit - 1596	Shop Express	\$ 38.54	No	N/A	N/A	2019-06.03
6/17/2019	Debit - 1596	Hannaford	\$ 73.68	No	N/A	N/A	2019-06.03
6/17/2019	Debit - 1596	Family Dollar	\$ 6.00	No	N/A	N/A	2019-06.03
6/18/2019	Debit - 1596	Comcast	\$ 320.45	ID	ID	N/A	2019-06.02
6/18/2019	Debit - 1596	iTunes	\$ 9.99	No	N/A	N/A	2019-06.03
6/20/2019	Debit - 1596	Stamps.com	\$ 15.99	ID	ID	N/A	2019-06.02
6/24/2019	Debit - 1596	Thirty Pines Self Storage	\$ 150.00	NG	N/A	N/A	2018-05.03
6/25/2019	Debit - 1596	iTunes	\$ 0.99	67653	Yes	Yes	
6/27/2019	Debit - 1596	Facebook	\$ 20.78	67460	Yes	Yes	
6/28/2019	Debit - 1596	Classes365	\$ 50.00	67653	Yes	Yes	
6/28/2019	Debit - 1596	Venmo	\$ 795.40	No	N/A	N/A	2019-06.06
6/28/2019	Debit - 1596	Global Access Withdrawal	\$ 205.99	CASH WITHDRAWAL - UNDOCUMENTED			2019-06.04
6/19/2019	1035	City of Concord	\$ 53.00	67458	Yes	Yes	
6/4/2019	1066	City of Concord	\$ 255.00	ID	ID	N/A	2019-06.02
6/7/2019	1067	Justin Wolbert	\$ 850.00	UP	UP	UP	
6/7/2019	1068	Scott Palmer	\$ 1,150.00	UP	UP	UP	
6/10/2019	Service Fee	ATM - Franklin Savings Bank	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2019.06.04
6/14/2019	Service Fee	ATM	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2019.06.04
6/17/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
6/17/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
6/17/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
6/17/2019	Service Fee	Overdraft Protection Fee	\$ 12.00	No	N/A	N/A	
6/17/2019	Service Fee	ATM - Franklin Savings Bank	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2019.06.04
6/18/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
6/20/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
6/24/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
6/24/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
6/27/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
6/28/2019	Service Fee	Global Access Fee	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2019.06.04
6/28/2019	Service Fee	Classes365	\$ 1.50	NG	N/A	N/A	

Comments

2019-06.01

Noted five online banking transfers with the bank statement notation of "Alicea", totaling \$860.00 which were made in June 2019. These transactions were recorded in QuickBooks as repayments of Officer loans Caroletta Alicea (\$500.00)/ Stephanie Alicea (\$250.00) and teacher salaries (\$110.00). No documentation was provided to support these transactions. Based on the CCCS bank statement, the transfers appear to be made to Stephanie Alicea's personal BofA account.

2019-06.02

Insufficient documentation to support transaction, unable to evaluate allowability of activity or cost.

2019-06.03

No documentation provided by CCCS supporting charge as a reasonable and necessary expenditure.

2019-06.04

Undocumented cash withdrawal.

2019-06.05

6/12/2019 disbursement to Puppyfind.com noted as personal charge of Stephanie Alicea. Recorded as a reduction to the Loan from Officers account in QuickBooks.

2019-06.06

No documentation provided by CCCS to support 6/28/2019 Venmo payment of \$795.40.

July 2019*Reimbursement*

Reported			Actual		Description
Activity ID	Function-Object Code	Expenditures	Obligated	Excess Reimbursement	
67663	1100-640	\$ -	\$ 33.89	\$ (33.89)	Books
67653	2229-340	-	49.00	(49.00)	Software
67460	2590-330	-	9.99	(9.99)	Website and Advertising
		\$ -	\$ 92.88	\$ (92.88)	

Disbursements

July 2019 - BofA Acct# X0593 - Operating							
Date	Check No.	Vendor	Disbursement	Allowable Activity	Allowable Cost	Period of Performance	Comment/Reference
7/1/2019	Withdrawal/ other debits	Online Banking Transfer - Alicea	\$ 24.00	ONLINE BANKING TRANSFER - ALICEA NO DOCUMENTATION			2019-07.01
7/10/2019	Withdrawal/ other debits	Clover App	\$ 15.00	ID	ID	N/A	2019-07.02
7/26/2019	Withdrawal/ other debits	Energy North	\$ 51.97	ID	ID	N/A	2019-07.02
7/1/2019	Debit - 1596	Unitil Energy	\$ 2,402.00	NG	N/A	N/A	
7/1/2019	Debit - 1596	Clover App	\$ 331.62	ID	ID	N/A	2019-07.02
7/1/2019	Debit - 1596	GoDaddy.com	\$ 106.29	ID	ID	N/A	2019-07.02
7/1/2019	Debit - 1596	Starbucks	\$ 65.00	No	N/A	N/A	2019-07.03
7/1/2019	Debit - 1596	ATM - Cardtronics	\$ 62.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-07.04
7/1/2019	Debit - 1596	Concord Utility Payment	\$ 114.74	ID	ID	N/A	2019-07.02
7/1/2019	Debit - 1596	OPC Utility Service Fee	\$ 2.95	ID	ID	N/A	2019-07.02
7/5/2019	Debit - 1596	GoDaddy.com	\$ 9.99	67460	Yes	Yes	
7/8/2019	Debit - 1596	Starbucks	\$ 15.00	No	N/A	N/A	2019-07.03
7/9/2019	Debit - 1596	GoDaddy.com	\$ 18.17	ID	ID	N/A	2019-07.02
7/11/2019	Debit - 1596	Thinkwave	\$ 49.00	67653	Yes	Yes	
7/11/2019	Debit - 1596	Concord Utility Payment	\$ 300.28	NG	N/A	N/A	2019-07.02
7/12/2019	Debit - 1596	OPC Utility Service Fee	\$ 2.95	NG	N/A	N/A	2019-07.02
7/24/2019	1063	NYS AIS	\$ 2,890.00	ID	ID	N/A	2019-07.02
7/1/2019	Service Fee	GoDaddy.com Web Fee	\$ 15.00	ID	ID	N/A	2019-07.02
7/1/2019	Service Fee	ATM - Cardtronics	\$ 2.50	CASH WITHDRAWAL - UNDOCUMENTED			2019-07.04
7/5/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
7/8/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
7/9/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
7/10/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
7/11/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
7/11/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
7/12/2019	Service Fee	Overdraft Item Fee	\$ 35.00	No	N/A	N/A	
7/24/2019	Service Fee	NSF: Returned Item Fee	\$ 35.00	No	N/A	N/A	
7/26/2019	Service Fee	NSF: Returned Item Fee	\$ 35.00	No	N/A	N/A	

Comments

2019-07.01

Online banking transfer with the bank statement notation of "Alicea" for \$24.00 on 7/1/2019. No documentation was provided to support this transaction. Based on information reviewed in CCCS records, the transfer appears to be made to Stephanie Alicea's personal BofA account, further investigation is required.

2019-07.02

Insufficient documentation to support transaction, unable to evaluate allowability of activity or cost.

2019-07.03

No documentation provided by CCCS supporting charge as a reasonable and necessary expenditure.

2019-07.04

Undocumented cash withdrawal.

ADDITIONAL COMMENTS ON BANK OF AMERICA PAYROLL ACCOUNT ENDING X0603

The majority of activity in the payroll account relates to transfers between CCCS BofA accounts and withdrawals processed by ADP for payment of wages, taxes, and fees. The standard payroll transactions are not listed for the purposes of this report. In addition to the standard payroll activity noted above, we identified several bank withdrawals, online bank transfers, and an ATM withdrawal. The transactions lacked adequate supporting documentation as described below.

BofA Acct# X0603- Payroll				
<i>Date</i>	<i>Check No.</i>	<i>Vendor</i>	<i>Disbursement</i>	<i>Comment/Reference</i>
5/25/2018	Withdrawals/ other debits	Customer withdrawal image	\$ 7,000.00	0603-01
5/25/2018	Withdrawals/ other debits	Customer withdrawal image	\$ 5,500.00	0603-02
6/11/2018	Withdrawals/ other debits	Customer withdrawal image	\$ 7,200.00	0603-03
8/17/2018	Withdrawals/ other debits	Online Banking Transfer - Alicea	\$ 875.00	0603-04
8/20/2018	Withdrawals/ other debits	Online Banking Transfer - Alicea	\$ 700.00	0603-04
9/19/2018	Withdrawals/ other debits	Online Banking Transfer - Alicea	\$ 300.00	0603-04
9/21/2018	Withdrawals/ other debits	Online Banking Transfer - Alicea	\$ 150.00	0603-04
10/12/2018	Withdrawals/ other debits	Customer withdrawal image	\$ 8,457.36	0603-05
10/5/2018	Debit - 1596	ATM - Bank of America	\$ 100.00	0603-06
11/23/2018	Service fees	Overdraft item fees	\$ 35.00	
12/31/2018	Withdrawals/ other debits	Online Banking Transfer - Alicea	\$ 400.00	0603-07
12/10/2018	Service fees	NSF: Returned Item Fee	\$ 35.00	
12/10/2018	Service fees	NSF: Returned Item Fee	\$ 35.00	
12/13/2018	Service fees	Wire Transfer Fee	\$ 30.00	
4/19/2019	Service fees	Overdraft item fees	\$ 35.00	
4/25/2019	Service fees	NSF: Returned Item Fee	\$ 35.00	
4/26/2019	Service fees	Overdraft item fees	\$ 35.00	
4/26/2019	Service fees	NSF: Returned Item Fee	\$ 35.00	
MAY 2019 BANK STATEMENT NOT PROVIDED				
6/12/2019	Withdrawals/ other debits	Online Banking Transfer - Alicea	\$ 10.00	0603-08

Comments**0603-01**

Noted a \$7,000.00 bank withdrawal made on 5/25/2018. This transaction was recorded in QuickBooks as compensation to Stephanie Alicea as the CCCS Start-Up Director. The payment was made as an independent contractor and is listed as 1099 non-employee compensation paid to Stephanie Alicea on ADP payroll reports. See additional findings regarding excess compensation paid to Stephanie Alicea including in the summary findings of this report.

0603-02

Noted a \$5,500.00 bank withdrawal made on 5/25/2018. This transaction was recorded in QuickBooks as compensation to "Vija", in reference to Vijaya Natarajan the CCCS Assistant Head of School. The payment was not listed as listed as wages or 1099 non-employee compensation paid to Vijaya Natarajan on ADP payroll reports. Additionally, this payment precedes Ms. Natarajan's stated contract start date of 6/15/2018. No evidence was presented showing that these funds were earned by or paid to Ms. Natarajan.

0603-03

Noted a \$7,200.00 bank withdrawal made on 6/11/2018. This transaction is recorded in QuickBooks as a cash payment to general contractor Scott Seeley as a "fit up deposit" for renovations to the CCCS location at the Steeplegate Mall in Concord, New Hampshire. CCCS did not provide any evidence that these funds were received by Scott Seeley, nor did they provide adequate supporting documentation to demonstrate that these funds were earned according to the CCCS contract with Scott Seeley. The signed contract dated 6/18/2018 states that no deposit is due on contract signing. Additionally, the CCCS lease where the improvements were to be performed was not signed until July 10, 2018.

0603-04

Noted four online banking transfers with the bank statement notation of "Alicea", totaling \$2,025.00 which were made from BofA payroll account X0603. These transactions were recorded in QuickBooks as repayments administrative salaries. No documentation was provided to support these transactions. Based on information reviewed in CCCS records, the transfers appear to be made to Stephanie Alicea's personal BofA account, further investigation is required.

0603-05

Noted a \$8,457.36 bank withdrawal made on 10/12/2018. This transaction was recorded in QuickBooks as payment of back wages for the Head of School and employees for the month of September 2018. These payments were not listed on ADP payroll reports and do not appear to be reported as compensation for the Head of School and employees. CCCS did not provide any documentation to show how these funds were disbursed between employees beyond the unsupported allocation of funds in QuickBooks. Additional review of this transaction and payroll reporting is necessary.

0603-06

Unsupported cash withdrawal.

0603-07

Noted an online banking transfer with the bank statement notation of "Alicea" dated 11/23/2018 for \$400.00. This transaction was recorded in QuickBooks as a repayment of an Officer loan to Caroletta Alicea. No documentation was provided to support this transaction. Based on information reviewed in CCCS records, the transfer appears to be made to Stephanie Alicea's personal BofA account, further investigation is required.

0603-08

Online banking transfer with the bank statement notation of "Alicea" for \$10.00 on 6/12/2019. No documentation was provided to support this transaction. Based on information reviewed in CCCS records, the transfer appears to be made to Stephanie Alicea's personal BofA account, further investigation is required.

ADDITIONAL COMMENTS ON BANK OF AMERICA SAVINGS ACCOUNT ENDING X0616

The majority of activity in the savings account relates to transfers between CCCS BofA accounts. We were not provided with BofA savings account statements for the months of June 2018, July 2018, January 2019, February 2019, March 2019, June 2019, and July 2019 and our analysis excludes activity occurring for those periods. We noted certain transactions lacking adequate supporting documentation as described below.

BofA Acct# X0616- Savings				
<i>Date</i>	<i>Check No.</i>	<i>Vendor</i>	<i>Disbursement</i>	<i>Comment/ Reference</i>
8/14/2018	Withdrawals/ other debits	Online Banking Transfer - Alicea	\$ 200.00	0616-01
9/26/2018	Service fees	NSF: Returned Item Fee	\$ 35.00	
11/5/2018	Withdrawals/ other debits	Online Banking Transfer - Alicea	\$ 650.00	0616-02
11/29/2018	Withdrawals/ other debits	Online Banking Transfer - Alicea	\$ 40.00	0616-03

Comments**0616-01**

Noted an online banking transfer with the bank statement notation of "Alicea" dated 8/14/2018 for \$200.00. This transaction was recorded in QuickBooks in the license and permit expenditure account. No documentation was provided to support this transaction. Based on information reviewed in CCCS records, the transfer appears to be made to Stephanie Alicea's personal BofA account, further investigation is required.

0616-02

Noted an online banking transfer with the bank statement notation of "Alicea" dated 11/5/2018 for \$650.00. This transaction was recorded in QuickBooks as a repayment of an Officer loan to Caroletta Alicea. No documentation was provided to support this transaction. Based on information reviewed in CCCS records, the transfer appears to be made to Stephanie Alicea's personal BofA account, further investigation is required.

0616-03

Noted an online banking transfer with the bank statement notation of "Alicea" dated 11/29 for \$40.00. This transaction was recorded in QuickBooks in the license and permit expenditure account. No documentation was provided to support this transaction. Based on information reviewed in CCCS records, the transfer appears to be made to Stephanie Alicea's personal BofA account, further investigation is required.

Conclusion

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the analysis of Federal expenditure reimbursements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of CCCS, their attorneys, and the New Hampshire Department of Education, and is not intended to be and should not be used by anyone other than those specified parties.

July 31, 2020

*Plodzik & Sanderson
Professional Association*